# Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 2, Financial Reporting

August 2015

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

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

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

| VOLUME 2 - Financial Reporting | | |
|---|---|---|
| **Req Id** | **Change Type and Description** | **Reason for Change** |
| **02.01.212** | **C - Verbiage Edited for Clarity** | |
| **02.02.006** | **D - Authoritative Source/Reference Deleted** | |
| **02.02.035**<br>**02.03.008**<br>**02.03.009**<br>**02.03.010** | **C - Verbiage Edited for Clarity** | |
| **02.04.008**<br>**02.04.015**<br>**02.04.025**<br>**02.04.026**<br>**02.04.027**<br>**02.04.035**<br>**02.04.036**<br>**02.04.037**<br>**02.04.038**<br>**02.04.039** | **D - Authoritative Source/Reference Deleted** | |
| **02.05.001** | **C - Verbiage Edited for Clarity** | |
| **02.06.001**<br>**02.07.010**<br>**02.07.011**<br>**02.07.012** | **D - Authoritative Source/Reference Deleted** | |
| **02.08.006** | **C - Verbiage Edited for Clarity** | |
| **02.08.007**<br>**02.08.010** | **D - Authoritative Source/Reference Deleted** | |

| VOLUME 2 - Financial Reporting | | |
|---|---|---|
| **Req Id** | **Change Type and Description** | **Reason for Change** |
| **02.09.005**<br>**02.09.007** | **C - Verbiage Edited for Clarity** | |
| **02.09.009**<br>**02.09.011**<br>**02.09.012** | **D - Authoritative Source/Reference Deleted** | |
| **02.09.013** | **C - Verbiage Edited for Clarity** | |
| **02.09.015** | **D - Authoritative Source/Reference Deleted** | |

***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.

# TABLE OF CONTENTS

FINANCIAL REPORTING 1

FINANCIAL REPORTING REQUIREMENTS 2

Chapter 01 - General Instructions 2

Chapter 02 - Roles and Responsibilities 7

Chapter 03 - Budgetary and Fund Status Reporting 16

Chapter 04 - Cash Accountability Reporting 19

Chapter 05 - Foreign Currency Reporting 32

Chapter 06 - Revenue and Accounts Receivable Reporting 34

Chapter 07 - Intragovernmental Reporting 35

Chapter 08 - Trial Balance Reporting 42

Chapter 09 - Financial Statement Notes 46

ACRONYMS 52

# FINANCIAL REPORTING INTRODUCTION

1. Financial reporting represents the culmination of the various processes that initiate, record, classify, and summarize an agency's financial transactions. An agency's core financial system is required to provide financial information in a timely and useful fashion to (1) support management's fiduciary role; (2) support budget formulation and execution; (3) support fiscal management of program delivery and program decision-making; (4) support internal and external reporting requirements, including the requirements for financial statements prepared in accordance with the form and content prescribed by Office of Management and Budget (OMB), reporting requirements prescribed by the Treasury, and legal, regulatory, and other special management requirements of the agency; and (5) monitor the financial management system.

2. Naturally, information maintained in the core financial system must be provided to users in a variety of formats according to their needs. The general ledger, summarized in the form of a trial balance, provides financial data by fund, fiscal year, etc. for various reporting purposes. The DoD, like other federal agencies, is required to periodically prepare a number of financial reports, including annual financial statements, budget execution reports, obligation reports, yearend closing statements, reports on reimbursements, and receivable reports. In addition to these reports, core systems are required to provide various management data to program and fiscal managers.

3. Federal agencies have traditionally prepared financial reports to monitor and control obligations and expenditure of budgetary resources. However, with the enactment of the Chief Financial Officers (CFO) Act of 1990, the Congress called for the production of annual financial statements that fully disclose a Federal entity's financial position and results of operations. The Act also requires agencies to provide information with which the Congress, agency managers, the public, and others can assess management performance and stewardship.

4. OMB, in Circular A-136, defines the structure and content of agencies' annual financial statements required by Section 3515 of Title 31, United States Code. This guidance establishes the format of the principal financial statements (balance sheet, statement of net cost, statement of changes in net position, etc.) and the content of various required disclosures accompanying the statements. The Department of Defense has also issued "form and content" guidance for the Department mirroring the OMB guidance. That guidance is contained in Volume 06B of the DoD Financial Management Regulations (FMR). This volume and other DFAS 7900.4-M volumes may be applicable to your system.

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Instructions | 02.01.002 | | The system must provide the capability to generate the following consolidated agency financial statements: Balance Sheet Statement of Net Cost Statement of Changes in Net Position Statement of Budgetary Resources (SBR) Statement of Custodial Activity (if applicable). Parameter is the accounting period end date. Reports are to be generated from the general ledger account balances and attributes cross walked in accordance with the United States Standard General Ledger (USSGL) Crosswalks to Standard External Reports. Results are reports in accordance with the current OMB Bulletin on Form and Content of Agency Financial Statements. | Source: DoDFMRVol6B,Ch1, Sub0106; Source Date: 6/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _001 |
| General Instructions | 02.01.011 | | To support the Financial Reporting process, the system must provide automated functionality to generate financial reports. The underlying financial system must report on the total operations of the reporting entity and must comply with the policies, procedures and related requirements as outlined in the Department of Defense Financial Management Regulation (DoDFMR), Volume 6A, Chapter 02. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _General_Instructions_010 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Instructions | 02.01.015 | | The system must provide the capability for Department of Defense (DoD) components/reporting entities to generate financial statements for quarterly interim and fiscal year-end comparative Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, and Statement of Budgetary Resources. Data presented in the fiscal year end prior year column must be identical with the amounts reported on the financial statements of the prior year. | Source: DoDFMRVol6B,Ch2, Sub0205; Source Date: 5/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _007 |
| General Instructions | 02.01.019 | | The system must have the capability to allow an authorized user to generate a restated report when Department of Defense(DoD) Components discover errors or identify changes that are required to be made to information previously reported and issuance of the subsequent period audited financial statements is not imminent. The statement shall be clearly identified as a restated report and clearly identify the material error being corrected. | Source: OMBCIRA-136,SecII.4.9; Source Date: 8/1/2015 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _030 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Instructions | 02.01.026 | | The system must recognize cash, including imprest funds as an asset. Cash consists of: (a) coins, paper currency and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit, (b) amounts on demand deposit with banks or other financial institutions and (c) foreign currencies, which, for accounting purposes, must be translated into U.S. dollars at the exchange rate on the financial statement date. | Source: SFFAS1,27; Source Date: 3/1/1993 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _044 |
| General Instructions | 02.01.027 | | The system must recognize that cash may be restricted. Restrictions are usually imposed on cash deposits by law, regulation, or agreement. Non-entity cash is always restricted cash. Entity cash may be restricted for specific purposes. Such cash may be in escrow or other special accounts. Financial reports must disclose the reasons and nature of restrictions. | Source: SFFAS1,30; Source Date: 3/1/1993 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _045 |
| General Instructions | 02.01.038 | | The system must have the capability to account for and report investments in securities issued by the U.S. Treasury or other federal entities separately from investments in securities issued by nonfederal entities. | Source: SFFAS1,67; Source Date: 3/1/1993 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _046 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| General Instructions | 02.01.193 | | To support the Financial Reporting process, the system must provide automated functionality to customize agency financial statement formats by adding or deleting line items, changing the name of line items, inserting additional subtotals, or modifying account crosswalks through table updates or report writing capability. | Source: DoDFMRVol6B,Ch2, Sub0205; Source Date: 5/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _034 |
| General Instructions | 02.01.199 | | To support the Financial Reporting process, the system must have the capability to generate annual audited financial statements comprised of nine major sections. The quarterly unaudited financial statements must be comprised of the principal statements, notes to the principal statements and, if applicable, supporting consolidating and/or combining statements. The nine major sections and the sequence of their presentation are as follows: A. Agency Head Message; B. Management's Discussion and Analysis (MD&A); C. Principal Statements; D. Notes to the Principal Statements; E. Supporting Consolidating/Combining Statements; F. Required Supplementary Stewardship Information; G. Required Supplementary Information; H. Other Accompanying Information; I. Audit Opinion. | Source: DoDFMRVol6B,Ch1, Sub0106; Source Date: 6/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _039 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| General Instructions | 02.01.206 | | The system must provide the capability for Department of Defense(DoD)Components to prepare a separate Consolidated Variance Analysis Supplemental Report to explain significant variances between comparative periods on report lines of the Balance Sheet, the Statement of Net Cost and selected lines of the Statement of Changes in Net Position, the Statement of Budgetary and supporting note schedules. A significant variance is a fluctuation from the same quarter in the prior year to the current year which is greater than or equal to 10 percent of the change of individual lines, or 2 percent of total assets and where the fluctuation amount is greater than the applicable threshold. | Source: DoDFMRVol6B,Ch2, Sub0205; Source Date: 5/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _General_Instructions_001 |
| General Instructions | 02.01.207 | | The system must make the monthly SF-133 reports available via the World Wide Web within the DoD (DFAS-Intranet) with export capability to a generally used Windows-compatible spreadsheet application. | Source: DoDFMRVol6A,Ch4, Sub0406; Source Date: 5/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _General_Instructions_002 |
| General Instructions | 02.01.208 | | The system must uniquely identify transactions that occur during a reporting period with the reporting period and processed in order to meet the reporting schedule due dates. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _General_Instructions_003 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| General Instructions | 02.01.210 | | The system must have the capability for authorized users of Department of Defense (DoD) Components to prepare financial statements and have them audited consistent with the requirements of the FY 2002 National Defense Authorization Act (Public Law 107-107). | Source: DoDFMRVol6B,Ch1, Sub0105; Source Date: 6/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _General_Instructions_004 |
| General Instructions | 02.01.211 | | The system must have the capability to provide authorized users of Department of Defense (DoD) Components data to address significant events, conditions, risks, uncertainties, trends, and contingencies that may affect future operations in Management,Discussion and Analysis (MD&A). | Source: DoDFMRVol6B,Ch1, Sub0106; Source Date: 6/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _General_Instructions_005 |
| General Instructions | 02.01.212 | C - Verbiage Edited for Clarity | **The system must provide the capability for financial reporting consistency and agreement between the supporting schedules presented in the notes and the amounts presented in the body of the financial statements.** | Source: DoDFMRVol6B,Ch10, Sub1001; Source Date: 4/1/2013 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _General_Instructions_006 |
| Roles and Responsibilities | 02.02.001 | | To support the Financial Reporting process, the system must provide automated functionality to prepare a journal voucher. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Responsibilities_001 |
| Roles and Responsibilities | 02.02.002 | | The system must have the capability for an authorized user to ensure that repetitive financial reports are prepared consistently. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Responsibilities_005 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Roles and Responsibilities | 02.02.003 | | The system must have the capability for an authorized user to enter an explanation for the adjustments on a journal voucher. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_006 |
| Roles and Responsibilities | 02.02.004 | | The system must have the capability for an authorized user to certify the Statement of Accountability, Standard Form 1219/1220. | Source: DoDFMRVol5,Ch15,Sub1507; Source Date: 8/1/2014Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_008 |
| Roles and Responsibilities | 02.02.005 | | The system must provide the automated functionality to capture expenditure data from reporting entities and electronically submit a monthly consolidated report. | Source: DoDFMRVol6A,Ch3, Sub0302; Source Date: 5/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_010 |
| Roles and Responsibilities | 02.02.006 | D - Authoritative Source/Reference Deleted | DELETED: The system must provide the capability to distribute a monthly Security Assistance transaction file for the use at the Defense Finance and Accounting Service (DFAS) Security Cooperation Accounting (SCA). Monthly status-of-allotment information and associated reports of reconciliation must be submitted to arrive at DFAS SCA by the 20th calendar day following the close of each accounting month. | Source: ; Source Date: | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_011 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Roles and Responsibilities | 02.02.007 | | To support the Accounting Period Maintenance and Closing process, the system must provide automated functionality to make fiscal year driven tables available in subsequent fiscal years. | Source: DoDFMRVol6B,Ch2, Sub0205; Source Date: 5/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_012 |
| Roles and Responsibilities | 02.02.009 | | The system must provide the capability for an authorized user to ensure that all adjustments to a previously issued cash report that have been posted to the official accounting records, but have not previously been reported, have been included in the current period cash report. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_013 |
| Roles and Responsibilities | 02.02.010 | | The system must provide the capability to validate that amounts included in the cash report have been verified to have the proper sign (positive or negative). | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_014 |
| Roles and Responsibilities | 02.02.011 | | The system must provide the capability to validate all mathematical calculations on each cash report. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_015 |
| Roles and Responsibilities | 02.02.012 | | The system must provide the capability for an authorized user to ensure that identified relationships between amounts within a cash report are checked and validated. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_016 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Roles and Responsibilities | 02.02.013 | | The system must provide the capability to validate that the amounts reported for the same data elements are consistent with all similar cash reports for the same reporting period. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_017 |
| Roles and Responsibilities | 02.02.014 | | The system must provide the capability to identify abnormal account balances in cash reports using predetermined thresholds. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_018 |
| Roles and Responsibilities | 02.02.015 | | The system must provide the capability to identify unusual trends for amounts reported in current year and/or period cash reports from amounts reported in prior year and/or period cash reports using predetermined thresholds. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_019 |
| Roles and Responsibilities | 02.02.016 | | The system must provide the capability for an authorized user to identify if an adjustment is required to change official accounting records or to correct errors made during the preparation of a cash report. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_020 |
| Roles and Responsibilities | 02.02.017 | | The system must provide the capability to allow an authorized user to refer a proposed adjustment that needs to be made to the official accounting records to the affected DoD Component for final approval. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_021 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Roles and Responsibilities | 02.02.018 | | The system must provide the capability to allow an authorized user to process all approved adjustments to correct errors made in the preparation of a cash report. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_022 |
| Roles and Responsibilities | 02.02.019 | | The system must provide the capability for an authorized user to identify monthly report adjustments by total amounts, type and categories of reasons for adjustments made to correct errors during the preparation of cash reports. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_023 |
| Roles and Responsibilities | 02.02.020 | | The system must provide the capability to allow an authorized user the capability to submit the Statement of Interfund Transactions to the Under Secretary of Defense (Comptroller) USD.(C). | Source: DLM4000.25,Vol4,Ch5; Source Date: 4/11/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_032 |
| Roles and Responsibilities | 02.02.021 | | The system must provide the capability to allow the Central Accounts Office (CAO) to submit the Statement of Interfund Transactions on behalf of the General Service Administration (GSA) to the Treasury Department. | Source: DLM4000.25,Vol4,Ch5; Source Date: 4/11/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_033 |
| Roles and Responsibilities | 02.02.022 | | The system must provide the capability to prepare monthly the Statement of Interfund Transactions, containing totals for each appropriation/limit charged and reimbursed,the reporting period and the reporting office. | Source: DLM4000.25,Vol4,Ch5; Source Date: 4/11/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_034 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Roles and Responsibilities | 02.02.023 | | The system must provide the capability to allow an authorized user to submit the Statement of Interfund Transactions to each DoD Component and other agency for which it collects or disburses showing the transactions for that Component. | Source: DLM4000.25,Vol4,Ch 5; Source Date: 4/11/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_035 |
| Roles and Responsibilities | 02.02.024 | | The system must provide the capability to allow an authorized user to submit the Statement of Transactions to the Office of the Under Secretary of Defense (OUSD). | Source: DoDFMRVol6A,Ch3, Sub0302; Source Date: 5/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_024 |
| Roles and Responsibilities | 02.02.025 | | The system must provide the capability to allow authorized users to submit the Statement of Transactions to each Department of Defense (DoD) Component and any other agency for which it collects or disburses showing the transactions for that Component. | Source: DoDFMRVol6A,Ch3, Sub0302; Source Date: 5/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_025 |
| Roles and Responsibilities | 02.02.026 | | The system must provide the capability for an authorized user to adjust the Fund Balance with Treasury General Ledger account for the amount of supported undistributed disbursements and collections reported in the departmental expenditure system. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_026 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Roles and Responsibilities | 02.02.027 | | The system must provide the capability for an authorized user to reverse adjustments created to adjust the Fund Balance with Treasury General Ledger account for the amount of the supported undistributed disbursements and collections once the in-transit transactions are recorded in the source accounting system. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_027 |
| Roles and Responsibilities | 02.02.028 | | The system must provide the capability to capture data regarding the original adjustment with an explanation that the journal voucher is a reversing entry. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_028 |
| Roles and Responsibilities | 02.02.029 | | The system must have the capability to categorize journal vouchers by each of the applicable categories established by the Defense Finance and Accounting Service (DFAS),DFAS customers or Department of Defense (DoD) components in order to ensure greater management control and oversight of the journal voucher process. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_029 |
| Roles and Responsibilities | 02.02.030 | | The system must have the capability to validate that all journal vouchers are annotated with the name, title, and office symbol of both the preparer and the approver. In an electronic environment, the name, title, and office symbol may be represented by a user ID. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Roles_and_Respons ibilities_030 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | DFAS 7900.4-M, Vol. 02 | | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Roles and Responsibilities | 02.02.031 | | To support the Internal and External Reporting function, the system must be able to report the financial information required for program management performance reporting. | Source: OMBCIRA-136,SecII.2; Source Date: 8/1/2015 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Roles_and_Responsibilities_031 |
| Roles and Responsibilities | 02.02.033 | | To support the Financial Reporting process, the system must provide automated functionality to generate all standard reports as of any accounting period. Amounts reported must reflect the cumulative amount of all transactions posted to the general ledger up through the accounting period specified for running the report. If reporting for the current period, amounts must be cumulative up through the current date. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_031 |
| Roles and Responsibilities | 02.02.034 | | To support the Financial Reporting process, the system must provide automated functionality to generate reclassified consolidated agency financial statements for input to GFRS in accordance with current TFM Agency Reporting Requirements for the Financial Report of the United States Government and the USSGL Crosswalks to the Closing Package. | Source: DoDFMRVol6A,Ch6, Sub0602; Source Date: 7/1/2013 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_035 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Roles and Responsibilities | 02.02.035 | C - Verbiage Edited for Clarity | **The system must have the capability to maintain audit trails in sufficient detail to permit tracing of transactions and balances from their sources to the financial statements. Supporting documents or images of the supporting documents must be retained by the organization who translates the documentation into an electronic mode.** | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_036 |
| Roles and Responsibilities | 02.02.036 | | To support the Financial Reporting process, the system must provide automated functionality to generate annual audited financial statements for the period ending on September 30 of each fiscal year; and the quarterly unaudited financial statements for periods ending December 31, March 31, and June 30 of each fiscal year. | Source: DoDFMRVol6B,Ch1, Sub0104; Source Date: 6/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_038 |
| Roles and Responsibilities | 02.02.040 | | The system must have the capability to recognize the accrual of annual leave as a liability and expense monthly in the individual NAFIs accounting records. | Source: DoDFMRVol13,Ch8,Sub0808; Source Date: 11/1/2013 | 1.1.4.3_Managing Financial Liability Information_DO | Provide liability data required to post GL transactions consistent with USSGL attributes (covered/not covered, Federal/non-Federal), transaction codes, transaction categories (for example, disbursements and payables), and transaction subcategories (for example, payables/accrued liabilities) as defined in the TFM. | Financial_Reporting_Roles_and_Responsibilities_037 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Budgetary and Fund Status Reporting | 02.03.001 | | The system must have the capability to generate the Report on Budget Execution and Budgetary Resources (SF-133). | Source: OMBCIRA-11,Pt4,Sec130; Source Date: 8/1/2015 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_001 |
| Budgetary and Fund Status Reporting | 02.03.002 | | The system must have the capability to produce the Report on Budget Execution and Budgetary Resources (SF 133) for each unexpired or expired account for the following accounts: 1. Military functions accounts a. General Fund b. Management Fund c. Public Enterprise Revolving Fund d. Intragovernmental Revolving Fund (includes Working Capital Funds) e. Special Fund f. Trust Non-Revolving/Trust Revolving Funds. 2. Civil functions accounts (except those of the Corps of Engineers) 3. Security Assistance Program Accounts 4. Credit Financing Accounts. | Source: DoDFMRVol6A,Ch4, Sub0403; Source Date: 5/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_002 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Budgetary and Fund Status Reporting | 02.03.003 | | The system must have the capability to generate a Report on Total Reimbursement which identifies supplemental budget execution data, with respect to reimbursements, in terms of their sources and the FY programs being executed. | Source: DoDFMRVol6A,Ch4, Sub0404; Source Date: 5/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_003 |
| Budgetary and Fund Status Reporting | 02.03.004 | | The system must provide the capability to derive and record the amount of upward or downward spending adjustments upon liquidating, canceling, or modifying the dollar amount of prior year obligations or expenditures. | Source: DoDFMRVol3,Ch15,Sub1503; Source Date: 6/1/2013 | 2.1.2.3_Recording Budget Obligations and Outlays_DO | Provide budget obligation and outlay data required to post GL transactions consistent with USSGL transaction codes, categories (for example, funding), and subcategories (for example, budgetary resources other than collections) as defined in the TFM. | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_010 |
| Budgetary and Fund Status Reporting | 02.03.005 | | The system must support reporting the monthly outlay execution data (specifically the Statement of Transactions (SoT) to the Department of the Treasury) to Office of the Under Secretary of Defense (Comptroller)in electronic format at the same time it is reported to the Department of the Treasury each month. | Source: DoDFMRVol6A,Ch4, Sub0406; Source Date: 5/1/2011 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_005 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Budgetary and Fund Status Reporting | 02.03.006 | | The system must have the capability to show unexpended appropriations attributable to earmarked funds, if material, separately on the face of the balance sheet and statement of changes in net position. | Source: SFFAS27,11; Source Date: 12/1/2004Source: OMBCIRA-136,SecII.4.5; Source Date: 8/1/2015 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_006 |
| Budgetary and Fund Status Reporting | 02.03.007 | | The system must have capabilities for preparing and reporting disaggregated Statement of Budgetary Resources (SBR) as Required Supplementary Information (RSI). | Source: DoDFMRVol6B,Ch12, Sub1202; Source Date: 2/1/2012 | 2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO | Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook. | Financial_Reporting_068 |
| Budgetary and Fund Status Reporting | 02.03.008 | C - Verbiage Edited for Clarity | **The system must have the capability to report material amounts of deferred maintenance on military equipment.** | Source: DoDFMRVol6B,Ch12, Sub1203; Source Date: 2/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_011 |
| Budgetary and Fund Status Reporting | 02.03.009 | C - Verbiage Edited for Clarity | **The system must have the capability to report heritage assets as Required Supplementary Information (RSI).** | Source: DoDFMRVol6B,Ch12, Sub1204; Source Date: 2/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_008 |
| Budgetary and Fund Status Reporting | 02.03.010 | C - Verbiage Edited for Clarity | **The system must have the capability to report stewardship land as Required Supplementary Information (RSI).** | Source: DoDFMRVol6B,Ch12, Sub1204; Source Date: 2/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Budgetary_and_Fund_Status_Reporting_009 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Cash Accountability Reporting | 02.04.001 | | The system must provide automated functionality for cash assets to be reported to the U. S. Department of the Treasury. | Source: SFFAS1,22; Source Date: 3/1/1993 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_001 |
| Cash Accountability Reporting | 02.04.002 | | The system must have the capability to capture summarized information on adjustments to prior month disbursements and collections on the succeeding month Statement of Accountability (SF 1219). | Source: DoDFMRVol5,Ch15,Sub1507; Source Date: 8/1/2014 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_002 |
| Cash Accountability Reporting | 02.04.003 | | The system must have the capability to generate and transmit cash reporting data to Treasury's Consolidated Monthly Statements of Accountability (SOA) based on the Department of Defense (DoD) Disbursing Officers' individual, Monthly Statement of Accountability (SF 1219) Reports. | Source: DoDFMRVol5,Ch15,Sub1507; Source Date: 8/1/2014 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_003 |
| Cash Accountability Reporting | 02.04.004 | | The system must provide the capability for an authorized user to ensure the dollar amounts reported in the official cash reports are verified against the amounts contained in the official accounting records. | Source: DoDFMRVol6A,Ch2,Sub0202; Source Date: 8/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_005 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Cash Accountability Reporting | 02.04.005 | | The system must provide the capability to provide status reports on all unprocessed in-transit disbursements, undistributed in-transit disbursements or any other in-transit transactions. | Source: DoDFMRVol3,Ch11,Sub1114; Source Date: 4/1/2015 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_006 |
| Cash Accountability Reporting | 02.04.006 | | The system must provide the capability for authorized users to perform a monthly detailed reconciliation of their Fund Balance With Treasury accounts. | Source: DoDFMRVol4,Ch2,Sub0204; Source Date: 12/1/2009 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_007 |
| Cash Accountability Reporting | 02.04.007 | | The system must provide the capability to capture a file of intransit transactions. | Source: DoDFMRVol3,Ch11,Sub1114; Source Date: 4/1/2015 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_008 |
| Cash Accountability Reporting | 02.04.008 | D - Authoritative Source/Reference Deleted | DELETED: The system must provide the capability to prepare the monthly Statement of Interfund Transactions report. | Source: ; Source Date: | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_037 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cash Accountability Reporting | 02.04.009 | | The system must have the capability for authorized users to match chargeback transactions with the appropriation or fund that was charged when the original disbursement was issued. | Source: DoDFMRVol3,Ch11,Sub1109; Source Date: 4/1/2015 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_009 |
| Cash Accountability Reporting | 02.04.010 | | The system must provide the automated functionality to reject the processing and distribution of in-transit disbursement transactions if the amount is greater than $2,500. | Source: DoDFMRVol3,Ch11,Sub1114; Source Date: 4/1/2015 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_010 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cash Accountability Reporting | 02.04.011 | | The system must provide the automated functionality to match disbursements to its corresponding, detail-level obligation and post it as promptly as current systems and business practices reasonably permit. | Source: DoDFMRVol3,Ch11,Sub1103; Source Date: 4/1/2015 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_011 |
| Cash Accountability Reporting | 02.04.012 | | The system must provide the automated functionality to capture current period adjustments supported by detailed written documentation that will provide an audit trail to the source transaction(s). | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_012 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cash Accountability Reporting | 02.04.013 | | The system must provide the capability to capture cross-disbursement transactions input manually and electronically. | Source: DoDFMRVol3,Ch11,Sub1114; Source Date: 4/1/2015 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_013 |
| Cash Accountability Reporting | 02.04.014 | | The system must provide the capability to generate a Daily Statement of Accountability (DD 2657) by Disbursing Office (DO) to reflect line items reported to Treasury. | Source: DoDFMRVol5,Ch15,Sub1505; Source Date: 8/1/2014 | 2.3.1.2_Reconciling Fund Balance With Treasury_P | Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_014 |
| Cash Accountability Reporting | 02.04.015 | D - Authoritative Source/Reference Deleted | DELETED: The system must provide the capability to support the management of multiple Agency Location Codes (ALC) and associate the appropriate ALC with each transaction involving Fund balance with Treasury to facilitate external reporting and reconciliation with Treasury. | Source: ; Source Date: | 2.3.1.2_Reconciling Fund Balance With Treasury_P | Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_016 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Cash Accountability Reporting | 02.04.016 | | The system must provide the capability to produce a daily file of in-transit disbursement transactions. | Source: DoDFMRVol3,Ch11,Sub1114; Source Date: 4/1/2015 | 2.2.3.2_Reporting on Payments_DO | Agencies for which Treasury disburses: Provide payment transaction information at the required account classification level (for example, appropriation, fund, and receipt) and subclass code as specified in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_018 |
| Cash Accountability Reporting | 02.04.017 | | The system must provide the capability to generate a report of transaction level details for the Treasury Agency Symbol (TAS)/Treasury Appropriation Fund Symbol (TAFS) totals on the Bureau of Fiscal Service FMS-224, Statement of Transactions. | Source: TFMVol1,Pt2,Ch3330; Source Date: 6/1/2015 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_019 |
| Cash Accountability Reporting | 02.04.018 | | To support the Treasury Information Maintenance process, the system must have the capability to capture the Treasury Agency Symbol (TAS)/Business Event Type Code(BETC) on all transactions that impact the Fund Balance With Treasury (FBWT) and are reported through the Governmentwide Accounting (GWA) system. | Source: TFMVol1,Pt2,Ch4700; Source Date: 7/1/2015 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting_Cash_Accountability_Reporting_020 |
| Cash Accountability Reporting | 02.04.020 | | The system must have the automated capability to generate a supplemental Statement of Accountability (SF 1219) when the final SF 1219 has been submitted because of deactivation of a disbursing office and subsequent adjustments are found to be necessary. | Source: DoDFMRVol5,Ch15,Sub1507; Source Date: 8/1/2014 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_023 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Cash Accountability Reporting | 02.04.021 | | The system must have the capability to attach supporting documentation for the adjustment entries as part of the supplemental Statement of Accountability (SF 1219). | Source: DoDFMRVol5,Ch15,Sub1507; Source Date: 8/1/2014 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_024 |
| Cash Accountability Reporting | 02.04.022 | | The system must have the automated capability to generate a separate Statement of Accountability (SF 1219) for each Disbursing Office. | Source: DoDFMRVol5,Ch15,Sub1507; Source Date: 8/1/2014 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_025 |
| Cash Accountability Reporting | 02.04.023 | | The system must provide an automated capability to reconcile the Fund Balance With Treasury (SGL 1010) account balances recorded in the Department of Defense (DoD) internal ledger for each fund symbol with the Treasury's records on a monthly basis. | Source: TFMVol1,Pt2,Ch5100, Sec5130; Source Date: 6/1/2015 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_026 |
| Cash Accountability Reporting | 02.04.024 | | The system must provide the automated capability to enable the reconciliation of transactions identified on the Statement of Differences(FMS 6652)received from Treasury. | Source: TFMVol1,Pt2,Ch5100, Sec5140; Source Date: 6/1/2015 | 2.3.1.2_Reconciling Fund Balance With Treasury_P | Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_027 |
| Cash Accountability Reporting | 02.04.025 | D - Authoritative Source/Reference Deleted | DELETED: The system must provide the capability to reconcile the Statement of Transactions received from another Defense Finance and Accounting Service(DFAS) Center or agency with the detailed transactions received from the same DFAS Center or agency. | Source: ; Source Date: | 2.3.1.2_Reconciling Fund Balance With Treasury_P | Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_028 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Cash Accountability Reporting | 02.04.026 | D - Authoritative Source/Reference Deleted | DELETED: The system must provide the capability to reconcile the Statement of Interfund Transactions received from another Defense Finance and Accounting Service (DFAS) Center or agency to the Governmentwide Accounting (GWA) Statement with the Treasury Department. | Source: ; Source Date: | 2.3.1.2_Reconciling Fund Balance With Treasury_P | Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_036 |
| Cash Accountability Reporting | 02.04.027 | D - Authoritative Source/Reference Deleted | DELETED: The system must provide the capability to reconcile the Statement of Interfund Transactions received from another Defense Finance and Accounting Service (DFAS) Center or agency with the detailed transactions received from the same DFAS Center or agency. | Source: ; Source Date: | 2.3.1.2_Reconciling Fund Balance With Treasury_P | Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_038 |
| Cash Accountability Reporting | 02.04.028 | | The system must provide the capability to record an adjustment to correct a discrepancy between the Department of Defense (DoD) or DoD Component General Ledgers, including all subsidiary ledgers, and the corresponding balance recorded at the U.S. Treasury identified during the Fund Balance With Treasury reconciliation process. | Source: DoDFMRVol4,Ch2,Sub0207; Source Date: 12/1/2009 | 2.3.1.2_Reconciling Fund Balance With Treasury_P | Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Cash_Accountability_Reporting_029 |
| Cash Accountability Reporting | 02.04.029 | | The system must provide the capability to allow an authorized user to submit a Statement of Accountability (SF 1219) each month for each Disbursing Station Symbol Number (DSSN) assigned whether or not any transactions occur or any accountable balance is involved. | Source: DoDFMRVol6A,Ch3,Sub030209; Source Date: 3/1/2015 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_030 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Cash Accountability Reporting | 02.04.030 | | The system must provide the capability to prevent the submission of a corrected/amended Statement of Accountability (SF 1219) in the same accounting period the original SF 1219 was submitted to Treasury. | Source: DoDFMRVol5,Ch15,Sub1507; Source Date: 8/1/2014 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_031 |
| Cash Accountability Reporting | 02.04.032 | | The system must provide the capability to use the calendar month as the reporting period so that the reporting period begins on the first day of each calendar month and ends on the last day, unless exception conditions are met on the Statement of Accountability (SF 1219). | Source: DoDFMRVol5,Ch15,Sub1507; Source Date: 8/1/2014 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_033 |
| Cash Accountability Reporting | 02.04.033 | | The system must provide the capability to prohibit the use of the calendar month as the reporting period if the Disbursing Officer is relieved from disbursing duties prior to the last day of the month. In which case, the reporting period must begin on the first day of each calendar month and end on the final day for which the Disbursing Officer has disbursing duties on the Statement of Accountability (SF 1219). | Source: DoDFMRVol5,Ch15,Sub1507; Source Date: 8/1/2014 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_034 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cash Accountability Reporting | 02.04.034 | | The system must provide the capability to prohibit the use of the calendar month as the reporting period if the Disbursing Officer commences disbursing duties on a day other than the first day of the month. In which case, the reporting period must begin on the first day for which the Disbursing Officer commenced disbursing duties and end on the final day of the calendar month on the Statement of Accountability (SF 1219). | Source: DoDFMRVol5,Ch15,Sub1507; Source Date: 8/1/2014 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Cash_Accountability_Reporting_035 |
| Cash Accountability Reporting | 02.04.035 | D - Authoritative Source/Reference Deleted | DELETED: To support the Reconciliation and Reporting process, the system must provide automated functionality to Generate the Bureau of Fiscal Service FMS-224 Report. Parameter is the accounting period. Result is the FMS-224, Statement of Transactions, for non-Governmentwide Accounting (GWA) reporting Agency Location Code (ALC's). Generate the report in both hard copy and electronic formats required by the Department of the Treasury. | Source: ; Source Date: | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_002 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cash Accountability Reporting | 02.04.036 | D - Authoritative Source/Reference Deleted | DELETED: To support the Reconciliation and Reporting process, the system must provide automated functionality to generate the Bureau of Fiscal Service FMS-224 Transaction Detail Report. Parameter is the accounting period. Result is a report listing the detailed transactions supporting each Treasury Account Symbol (TAS) total reported in each section of the FMS-224. Detailed transactions must include: • Agency Location Codes (ALC) • Treasury Account Symbol (TAS) • Transaction amount • Confirmation date • Transaction document number or Treasury document number. Separate report totals for disbursement and receipt activity by ALC and TAS must be provided. | Source: ; Source Date: | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _010 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | DFAS 7900.4-M, Vol. 02 | | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Cash Accountability Reporting | 02.04.037 | D - Authoritative Source/Reference Deleted | DELETED: To support the Reconciliation and Reporting process, the system must provide automated functionality to generate the Bureau of Fiscal Service FMS-Partial 224 Report. Parameters are the Agency Location Code (ALC) Business Activity, Governmentwide Accounting (GWA)Reporter Category, and accounting period. Result is the FMS-Partial 224 for transactions associated with the ALC's Business Activity (Intra-governmental Payments and Collections (IPAC), CA$HLINK II, Treasury Disbursing Office (TDO) Payments) and not reported through the GWA system, and Reclassification transactions. Generate the report in both hard copy and electronic formats required by the Department of Treasury. | Source: ; Source Date: | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _023 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cash Accountability Reporting | 02.04.038 | D - Authoritative Source/Reference Deleted | DELETED: To support the Reconciliation and Reporting process, the system must provide automated functionality to generate the Bureau of Fiscal Service FMS-Partial 224 Transaction Detail Report. Parameter is the accounting period. Result is a report listing the detailed transactions supporting each Treasury Account Symbol (TAS) total reported in each section of the Partial 224. Detailed transactions must include: • Agency Location Code (ALC) • Treasury Account Symbol (TAS) • Transaction amount • Confirmation date • Transaction document number or Treasury document number. Separate report totals for disbursement and receipt activity by ALC and TAS must be provided. | Source: ; Source Date: | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Financial_Reporting_027 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Cash Accountability Reporting | 02.04.039 | D - Authoritative Source/Reference Deleted | DELETED: To support the Reconciliation and Reporting process, the system must provide automated functionality to generate a Bureau of Fiscal Service FMS-Partial 224 Exception Report. Parameter is accounting period. Result is a list of the Fund Balance with Treasury (FBWT) transactions that were posted to an Agency Location Code (ALC), but are ineligible for inclusion on the Partial 224 based on the ALC's business activity. Transactions must include: • Agency Location Code (ALC) • Treasury Account Symbol (TAS) • Transaction amount • Confirmation date • Document number. | Source: ; Source Date: | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting_028 |
| Cash Accountability Reporting | 02.04.040 | | To support the Reconciliation and Reporting process, the system must provide automated functionality to generate the Cash Forecasting Report. Result is a report with payment and deposit amounts at a detail suitable for reporting large dollar notifications as described in I Treasury Financial Manual (TFM)6-8500, Cash Forecasting Requirements. | Source: TFMVol1,Pt6,Ch8500, Sec8530; Source Date: 8/1/2007 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting_029 |
| Foreign Currency Reporting | 02.05.001 | C - Verbiage Edited for Clarity | **The system must provide the capability to produce the International Balance of Payments (IBOP) report.** | Source: DoDFMRVol6A,Ch13 ,Sub1301; Source Date: 5/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Foreign_Currency_Reporting_001 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Foreign Currency Reporting | 02.05.002 | | The system must have the capability to produce the monthly Foreign Currency Fluctuations Defense Report-Operations and Maintenance (DD-COMP (M) 1506) in accordance with Department of Defense Financial Management Regulation (DoDFMR )formats. | Source: DoDFMRVol6A,Ch7, Sub0703; Source Date: 5/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Foreign_Currency_ Reporting_002 |
| Foreign Currency Reporting | 02.05.003 | | The system must have the capability to produce the monthly Foreign Currency Fluctuations Defense Report-Construction (DD-COMP (M) 1761) in accordance with Department of Defense Financial Management Regulation (DoDFMR) formats. | Source: DoDFMRVol6A,Ch7, Sub0703; Source Date: 5/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Foreign_Currency_ Reporting_003 |
| Foreign Currency Reporting | 02.05.004 | | The system must provide the automated functionality to generate Consolidated Disbursing Officers' Quarterly Foreign Currency Reports. | Source: DoDFMRVol5,Ch13,Sub1307; Source Date: 3/1/2015 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Foreign_Currency_ Reporting_004 |
| Foreign Currency Reporting | 02.05.005 | | The system must provide the automated functionality to transmit the Consolidated Foreign Currency Report to Department of the Treasury 45 calendar days after the close of each quarter. | Source: DoDFMRVol5,Ch13,Sub1307; Source Date: 3/1/2015 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Foreign_Currency_ Reporting_007 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Foreign Currency Reporting | 02.05.006 | | The system must have the capability to capture all collections, disbursements, and accommodation exchanges reported on the Foreign Currency Control Record (DD Form 2663) from Disbursing Officers (DOs), Deputy DOs, Agents, and Cashiers who engage in foreign currency transactions. | Source: DoDFMRVol5,Ch13,Sub1307; Source Date: 3/1/2015 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting_Foreign_Currency_Reporting_006 |
| Revenue and Accounts Receivable Reporting | 02.06.001 | D - Authoritative Source/Reference Deleted | DELETED: The system must provide the capability to produce the Monthly Receivables Data file (MRD). | Source: ; Source Date: | 2.2.6.1_Reporting on Debt_DO | Provide receivable and collection status data to support the receivable and collection reporting activities as defined in OMB Circular No. A-129 and as specified in the TFM. | Financial_Reporting_Revenue_and_Accounts_Receivable_Reporting_001 |
| Revenue and Accounts Receivable Reporting | 02.06.002 | | The system must provide the capability to produce the quarterly Current Status Accounts Receivable (Original Maturity of Less Than 90 Days) from Foreign Obligors Report. | Source: DoDFMRVol6A,Ch12,Sub1211; Source Date: 8/1/2011 | 2.2.6.2_Reporting on Debt_DO | Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM. | Financial_Reporting_Revenue_and_Accounts_Receivable_Reporting_002 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Revenue and Accounts Receivable Reporting | 02.06.003 | | The system must provide the capability to produce the annual Actual Revenue and Obligations - RCS: DD-A&T(Q&A)1649 Report. | Source: DoDFMRVol11A,Ch16,Sub1602; Source Date: 11/1/2014 | 1.1.5.5_Managing Revenues and Other Financing Sources_DO | Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook. | Financial_Reporting_Revenue_and_Accounts_Receivable_Reporting_003 |
| Revenue and Accounts Receivable Reporting | 02.06.004 | | The system must provide the capability to report the cumulative payments made by Nonappropriated Funds Instrumentalities (NAFIs) under service contracts of $600 or more to anyone, during a calendar year,to the IRS along with the total amounts paid to include the name,address, and Social Security number of the individual. | Source: DoDFMRVol13,Ch7,Sub0705; Source Date: 3/1/2013 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Revenue_and_Accounts_Receivable_Reporting_004 |
| Intragovernmental Reporting | 02.07.001 | | The system must link the buyer and seller through a common agreement number (order number) for elimination, no later than seller acceptance of the order, when all buyer and seller attributes are known. | Source: TFMVol1,Pt2,Ch4700,Sec4706; Source Date: 7/1/2015 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting_Intragovernmental_Reporting_001 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Intragovernmental Reporting | 02.07.002 | | The system must provide the capabilty for generating trading partner data for matching of buyer and seller data across reporting entities within the Department of Defense and other government entities it conducts trade with. | Source: DoDFMRVol6B,Ch13, Sub1305; Source Date: 3/1/2012 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting _Intragovernmental_ Reporting_002 |
| Intragovernmental Reporting | 02.07.003 | | The system must provide the capability for an authorized user to make an adjustment to trading partner data so that the buyer and seller data will agree between reporting entities within the Department of Defense and other government entities it conducts trade with. | Source: DoDFMRVol6B,Ch13, Sub1305; Source Date: 3/1/2012 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting _Intragovernmental_ Reporting_003 |
| Intragovernmental Reporting | 02.07.004 | | The system must have the capability to accumulate balances by Treasury Index for Level 1 Trading Partners. | Source: DoDFMRVol6B,Ch13, Sub1305; Source Date: 3/1/2012 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Financial_Reporting _Intragovernmental_ Reporting_004 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Intragovernmental Reporting | 02.07.005 | | The system must provide the capability to reconcile buyer and seller financial bookings as they occur but no later then monthly or as required by the order. | Source: TFMVol1,Pt2,Ch4700, Sec4706; Source Date: 7/1/2015 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Financial_Reporting _Intragovernmental_ Reporting_005 |
| Intragovernmental Reporting | 02.07.006 | | The system must provide the capability to categorize Intragovernmental transaction data into four groups: sales of goods and servies to federal reporting entities, intragovernmental fiduciary transactions, transfer-in(out), and prior period adjustments. | Source: DoDFMRVol6B,Ch13, Sub1303; Source Date: 3/1/2012 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Financial_Reporting _Intragovernmental_ Reporting_006 |
| Intragovernmental Reporting | 02.07.007 | | The system must provide an authorized user the capability to report Level 3 Undistributed Collections for intragovernmental transactions. | Source: DoDFMRVol6B,Ch13, Sub1305; Source Date: 3/1/2012 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _Intragovernmental_ Reporting_007 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Intragovernmental Reporting | 02.07.008 | | The system must have a systemic edit to prevent a user from using Level 1 Federal amounts to aid in the elimination of Level 2 or 3 Federal amounts. | Source: DoDFMRVol6B,Ch13, Sub1305; Source Date: 3/1/2012 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _Intragovernmental_ Reporting_008 |
| Intragovernmental Reporting | 02.07.009 | | The system must provide the capability to enable an authorized user to systemically crosswalk the Standard Financial Information Structure (SFIS) elements to the Trading Partner Code. | Source: DoDFMRVol1,Ch4,Sub0404; Source Date: 6/1/2009 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting _Intragovernmental_ Reporting_009 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Intragovernmental Reporting | 02.07.010 | D - Authoritative Source/Reference Deleted | DELETED: The system must provide automated functionality to asssociate transactions by Business Partner Network (BPN) number. | Source: ; Source Date: | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting _Intragovernmental_ Reporting_010 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | DFAS 7900.4-M, Vol. 02 | | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Intragovernmental Reporting | 02.07.011 | D - Authoritative Source/Reference Deleted | DELETED: The system must allow a buyer to record intragovernmental advance payments as an asset for elimination reporting purposes. | Source: ; Source Date: | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Financial_Reporting _Intragovernmental_ Reporting_012 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Intragovernmental Reporting | 02.07.012 | D - Authoritative Source/Reference Deleted | DELETED: The system must allow a seller to record the receipt of an intragovernmental advance payment as a liability for elimination reporting purposes. | Source: ; Source Date: | 1.1.4.1_Managing Financial Liability Information_DI | Capture Federal Government liability type (for example, covered/not covered by budgetary resources, governmental, and intragovernmental), category (for example, accounts payable, and interest payable and other current liabilities), and subcategory (for example, accrued employees' wages and entitlement benefits) consistent with the FASAB Handbook. | Financial_Reporting _Intragovernmental_ Reporting_013 |
| Intragovernmental Reporting | 02.07.013 | | The system must have the capability to maintain summary level data by Entity Code. | Source: DoDFMRVol6B,Ch13, Sub1305; Source Date: 3/1/2012 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Financial_Reporting _Intragovernmental_ Reporting_014 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Trial Balance Reporting | 02.08.001 | | The system must have the capability to report the following balances by general ledger account and attribute for each of the following types of appropriations and funds: A. Regular and transfer appropriations B. Transfers to other federal agencies under the appropriation (transfer appropriation accounts) C. Investments held (at par) D. Unamortized investment premiums and discounts E. Unfunded contract authority F. Authority to borrow from the Treasury, the public, or both. | Source: DoDFMRVol6A,Ch4, Sub0402; Source Date: 5/1/2011 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Financial_Reporting_Trial_Balance_Reporting_001 |
| Trial Balance Reporting | 02.08.002 | | The system must provide the capability to produce the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) bulk transfer data file. | Source: TFMVol1,Pt2,Ch4200, Sec4210; Source Date: 7/1/2011Source: DoDFMRVol6A,Ch6, Sub0601; Source Date: 7/1/2013Source: TFMVol1,Pt2,Ch4700; Source Date: 7/1/2015 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting_Trial_Balance_Reporting_002 |
| Trial Balance Reporting | 02.08.004 | | To support the Internal and External Reporting function, the system must be able to support reporting of Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) data. | Source: TFMVol1,Pt2,Ch4700; Source Date: 7/1/2015Source: TFMVol1,Pt2,Ch4200, Sec4210; Source Date: 7/1/2011 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting_Trial_Balance_Reporting_005 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Trial Balance Reporting | 02.08.006 | C - Verbiage Edited for Clarity | **The system must provide standard general ledger activity with detailed transactions that incorporate budgetary, proprietary and memorandum accounts linked to a specific business event.** | Source: DoDFMRVol1,Ch7,Sub0706; Source Date: 6/1/2009 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting_Trial_Balance_Reporting_007 |
| Trial Balance Reporting | 02.08.007 | D - Authoritative Source/Reference Deleted | DELETED: To support the Internal and External Reporting function, the system must be able to produce an on-line transaction register at the internal fund, organization, and Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS) level for each accounting period, that provides the following data elements: • Fiscal year; • TAS/TAFS; • Internal fund; • Document number; • Document entry date; • Document entry time; • Document entry User ID; • Document transaction date; • Transaction type; • Debit account number; • Debit account object class; • Debit amount; • Credit account number; • Credit account object class; • Credit amount; • United States Standard General Ledger (USSGL) attribute domain headings; • USSGL attribute values associated with the transaction The register must include all transactions that occurred within the accounting period specified. | Source: ; Source Date: | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting_Trial_Balance_Reporting_008 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Trial Balance Reporting | 02.08.008 | | The system must have the capability for all agencies to provide the Bureau of Fiscal Service with the required fiscal year-end data that will be used to prepare the Financial Report of the United States Government (FR). All verifying agencies must submit their financial data using the Closing Package process via Government wide Financial Report System (GFRS) and Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS). All non-verifying agencies must submit FACTS I Adjusted Trial Balance (ATB) data and must complete GFRS Notes and Other FR Data. | Source: TFMVol1,Pt2,Ch4700, Sec4701; Source Date: 7/1/2015Source: TFMVol1,Pt2,Ch4700; Source Date: 7/1/2015 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _042 |
| Trial Balance Reporting | 02.08.009 | | To support the Financial Reporting process, the system must provide automated functionality to export bulk transfer files for Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) to the Department of Treasury. | Source: TFMVol1,Pt2,Ch4200, Sec4210; Source Date: 7/1/2011Source: TFMVol1,Pt2,Ch4700; Source Date: 7/1/2015 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _009 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | DFAS 7900.4-M, Vol. 02 | | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Trial Balance Reporting | 02.08.010 | D - Authoritative Source/Reference Deleted | DELETED: To support the Financial Reporting process, the system must provide automated functionality to ensure consistency between the data sources used to generate internal and external financial reports for the same accounting period. The following relationships must be maintained: • The beginning and ending balances and total debit and credit activity reported on the Standard Trial Balance must equal the beginning and ending balances and total debit and credit activity reported on the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) trial balances. • The debit and credit activity reported on the Transaction Register must equal the debit and credit activity reported on all of the trial balances. • The system-generated GTAS transfer file must agree with the system-generated Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position • The system-generated GTAS transfer file must agree with the system-generated Statement of Budgetary Resources. | Source: ; Source Date: | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting_Trial_Balance_Reporting_009 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
| Financial Statement Notes | 02.09.001 | | The system must allow an authorized user the capability to input the following disclosures in its financial statements for General Plant, Property and Equipment (PP&E): • the cost, depreciation/amortization method, • service life, • acquisition value, • accumulated depreciation/amortization, • net book value by major asset class, • general PP&E in the possession of contractors, • restrictions on the use or convertibility of general PP&E, • other information including adjustments, general disclosures, • information regarding heritage assets and stewardship land. | Source: DoDFMRVol6B,Ch10, Sub1012; Source Date: 4/1/2013 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Financial_Statement_Notes_002 |
| Financial Statement Notes | 02.09.002 | | The system must have the capability for an entity to disclose the cost of improving, reconstructing, or renovating heritage assets. | Source: DoDFMRVol6B,Ch10, Sub1020; Source Date: 4/1/2013 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Financial_Statement_Notes_003 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Financial Statement Notes | 02.09.003 | | The system must allow an authorized user the capability to classify assets as required for all categories of Plant, Property and Equipment (PP&E) for which maintenance or repairs have been deferred. | Source: DoDFMRVol6B,Ch12, Sub1203; Source Date: 2/1/2012 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_Financial_Statement_Notes_004 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Financial Statement Notes | 02.09.004 | | The system must eliminate inter-entity expenses/assets and financing sources for any consolidated financial statements covering more than one entity. | Source: SFFAS4,109; Source Date: 7/1/1995Source: DoDFMRVol6B,Ch5, Sub0502; Source Date: 5/1/2012 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Financial_Reporting_Financial_Statement_Notes_006 |
| Financial Statement Notes | 02.09.005 | C - Verbiage Edited for Clarity | **The system must provide the capability to capture the total of cash resources under the control of the reporting entity.** | Source: DoDFMRVol6B,Ch10, Sub1009; Source Date: 4/1/2013 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting_Financial_Statement_Notes_008 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Financial Statement Notes | 02.09.006 | | The system must provide the capability to capture the total U.S. dollar equivalent of Nonpurchased Foreign Currencies held in Foreign Currency Fund accounts. | Source: DoDFMRVol6B,Ch10, Sub1009; Source Date: 4/1/2013 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting_Financial_Statement_Notes_009 |
| Financial Statement Notes | 02.09.007 | C - Verbiage Edited for Clarity | **The system must provide the capability to capture Total Cash, Foreign Currency and Other Monetary Assets.** | Source: DoDFMRVol6B,Ch10, Sub1009; Source Date: 4/1/2013 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting_Financial_Statement_Notes_010 |
| Financial Statement Notes | 02.09.008 | | The system must provide the capability to validate that the amount reported for Cash and Other Monetary Assets equals the amount reported on the Balance Sheet. | Source: DoDFMRVol6B,Ch10, Sub1009; Source Date: 4/1/2013 | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting_Financial_Statement_Notes_011 |
| Financial Statement Notes | 02.09.009 | D - Authoritative Source/Reference Deleted | DELETED: To support the Financial Reporting process, the system must have the capability for an authorized user to provide assurance to Department of Defense (DoD) Components that all appropriate disclosures considered necessary for fair presentation of their financial position are included in the report. | Source: ; Source Date: | 2.3.2.2_Verifying Traceability_P | Verify that financial statements and other required financial and budget reports can be traced to GL account balances as required by OMB Circular No. A-123 and as specified in the TFM. | Financial_Reporting_Financial_Statement_Notes_012 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Financial Statement Notes | 02.09.011 | D - Authoritative Source/Reference Deleted | DELETED: The system must provide the capability to provide footnotes to identify and explain reclassifications or adjustments, amounts written off, estimates, significant or unusual items in the report and their impact on the data reported. | Source: ; Source Date: | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting_008 |
| Financial Statement Notes | 02.09.012 | D - Authoritative Source/Reference Deleted | DELETED: The system must allow the reporting entity, who is primarily responsible, the ability to prepare the narrative explanation statements to the notes. When comparative statements are required, the reporting entity shall explain in the Consolidated Variance Analysis Supplemental Report significant year-to-year changes in amounts reported on lines of the Principal Statements. | Source: ; Source Date: | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting_014 |
| Financial Statement Notes | 02.09.013 | C - Verbiage Edited for Clarity | **The system must have the capability to report both entity assets and non-entity assets.** | Source: SFFAS1,25; Source Date: 3/1/1993 | 1.1.3.3_Managing Financial Asset Information_DO | Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM. | Financial_Reporting_043 |

| FINANCIAL REPORTING REQUIREMENTS | | | | | | DFAS 7900.4-M, Vol. 02 | |
|---|---|---|---|---|---|---|---|
| **Chapter** | **Req Id** | **Change Type** | **Requirement** | **Sources** | **Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)** | **Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)** | **DFMIG Rule Name** |
| Financial Statement Notes | 02.09.015 | D - Authoritative Source/Reference Deleted | DELETED: The system must allow for disclosure of all items that represent more than 10 percent of the value of the the “Other” line item, or if no amount encompasses 10 percent or more of the “Other” line item, that the amount is attributable to multiple items. | Source: ; Source Date: | 1.3.1.1_Providing GL Information_DO | Provide GL information for consolidated Governmentwide reporting as specified in the TFM and consistent with guidelines in the FASAB Handbook as well as OMB Circular No. A-136. | Financial_Reporting _052 |

## ACRONYMS

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