



# Defense Finance and Accounting Service MANUAL

**Number 7900.4-M**

September 30, 2015

EXPIRATION: September 30, 2020

---

Strategy, Policy, and Requirements

SUBJECT: Financial Management Systems Requirements Manual

## 1. PURPOSE.

- a. DFAS 7900.4-M, The Blue Book, “Financial Management Systems Requirements Manual,” is a repository of specific financial management systems requirements mandated by federal and Department of Defense (DoD) laws, regulations, and policy for FFMIA assessments. The manual was updated under the authority of the Federal Financial Management Improvement Act (FFMIA) of 1996. The Financial Management Systems Requirements in this manual are applicable to accounting and finance systems operated and maintained by DFAS as well as "feeder" systems owned by the military services and DoD component agencies.
- b. The requirements in this manual may be use as part of FFMIA compliance assessments. The manual serves as a “roadmap” to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources. This manual will assist managers who are responsible for financial management systems planning, designing, enhancing, modifying, or implementation in identifying the mandated systems requirements.
- c. System managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements. This manual service as a resource tool for legislative and regulatory guidance on financial management systems requirements. Adherence to the financial management systems requirements contained in this manual will help facilitate system managers in meeting the Federal and DoD mandates and the Agency’s strategic audit readiness goals.
- d. The manual is located on the DFAS Reference Library at <http://www.dfas.mil/dfasffmia/bluebook.html>.

2. APPLICABILITY. Financial Management Systems Requirements contained within this manual are applicable to accounting and finance systems operated and maintained by DFAS.
3. DEFINITIONS. See Glossary.
4. POLICY.
  - a. Federal Financial Management Improvement Act (FFMIA) assessment is mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996", September 30, 1996. This Manual is a repository of specific Federal and DoD financial systems requirements mandated by federal and DoD laws, regulations, and policy for FFMIA assessments.
  - b. This manual support DFAS' initiatives and efforts by providing continuing guidance for financial management systems on FFMIA assessments. This Manual incorporates revisions to the requirements from the authoritative sources. It also incorporates updates to existing requirements **via highlighting the appropriate text in bolded blue font**. Each volume provides a listing and description of the financial systems requirements changes, deletions, and additions.
  - c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Services  
Strategy, Policy, and Requirements  
Attn: Financial Management Systems Requirements Team  
8899 East 56<sup>th</sup> Street  
Indianapolis, IN 46249-0002
  - d. E-mail questions, comments, and suggestions to:  
[dfas.indianapolis-in.zpr.mbx.ffmiarequirementsmailbox@mail.mil](mailto:dfas.indianapolis-in.zpr.mbx.ffmiarequirementsmailbox@mail.mil)
5. ORGANIZATIONAL RESPONSIBILITIES FOR DFAS 7900.4-M. The Strategy, Policy, and Requirement, Financial Management Systems Requirements Team is responsible for the maintenance and development of DFAS 7900.4-M.
6. PROCEDURES. Financial Management Systems Requirements are presented in each Volume of this Manual as appropriate.
7. RELEASABILITY. Unlimited. This Manual is approved for public release and may be accessed at <http://www.dfas.mil/dfasffmia.htm>
8. RECORDS MANAGEMENT. Records created in the publication are maintained in accordance with DFAS 5015.2-M.
9. EFFECTIVE DATE. This Manual is effective immediately.
  - a. Is effective immediately after signing.

b. Must be reissued, cancelled, or certified current within five years of its publication IAW DFAS Instruction 5025.3, (Reference (g)). If not, it will expire five years from the effective date.

Rosie W. Tinsley  
Director, Strategy, Policy & Requirements

### **Enclosures**

1. General Ledger Financial Management Systems Requirements
2. Financial Reporting
3. Property, Plant and Equipment
4. Inventory, Supplies, and Materials
5. Revenue and Accounts Receivable
6. Managerial Cost Accounting
7. Personnel Pay and Benefits
8. Funds Control and Budgetary Accounting
9. Accounts Payable (Payment Management)
10. Travel
11. Audit Trails and System Controls
12. Disbursing
13. Foreign Military Sales (Security Assistance)
14. Loans

### **Appendices**

1. OMB Circular A-123, Appendix D, Compliance with FFMIA
2. Military Pay Requirements (Integrated Personnel Pay System)
3. FFMIA Requirements in Microsoft Excel Spreadsheet Format
4. Authoritative Sources Index
5. Treasury Federal Financial Management System Requirements
6. 2015 FFMIA Requirements (Downloadable in PDF Format)
7. FISCAM Controls Linkage to FFMIA Requirements
8. SFIS Attributes and SLOA Treasury Federal Financial Linkage to FFMIA Requirements
9. DFAS 7900.4-M, The Blue Book FAQs

### **Glossary**