



Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual
Volume 2, Financial Reporting

September 2013

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

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

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

VOLUME 2 - Financial Reporting		
Req ID	Change Type and Description	Reason for Change
02.01.020	D - Invalid Requirement	This is broad policy guidance, not a programmable or testable system requirement.
02.01.021	D - Invalid Requirement	This is broad policy guidance, not a programmable or testable system requirement.
02.01.039	D - Invalid Requirement	This is broad policy guidance, not a programmable or testable system requirement.
02.01.196	D - Duplicate Requirement Deleted	Duplicate of 14.04.028
02.01.215	D - Invalid Requirement	This is broad policy guidance, not a programmable or testable system requirement.
02.02.032	D - Other	
02.02.040	A - Moved from Another Functional Area	This requirement was moved from 19.01.022 due to deletion of NAFI volume of the Blue Book.
02.06.004	A - Moved from Another Functional Area	This requirement was moved from 19.01.002 due to deletion of NAFI volume of the Blue Book.
02.09.010	D - Invalid Requirement	This is broad policy guidance, not a programmable or testable system requirement.

VOLUME 2 - Financial Reporting

Req ID	Change Type and Description	Reason for Change
02.09.014	D - Invalid Requirement	This is broad policy guidance, not a programmable or testable system requirement.

Chart Legend:

A - Added

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

C - Changed

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

D - Deleted

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

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



Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual Volume 02, Financial Reporting

September 2013

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 02, Financial Reporting

1. PURPOSE

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

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

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

2. APPLICABILITY:

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

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Financial Reporting financial management systems. It is a

compilation of Financial Reporting specific financial management systems requirements mandated by Public

Law 104-208, “Federal Financial Management Improvement Act of 1996” September 30, 1996.

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

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

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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

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

5. PROCEDURES:

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

6. RELEASABILITY:

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

7. EFFECTIVE DATE: This Volume is effective immediately.

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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	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.002		The system must provide the capability to generate the following consolidated agency financial statements: Balance Sheet Statement of Net Cost Statement of Changes in Net Position Statement of Budgetary Resources (SBR) Statement of Custodial Activity (if applicable). Parameter is the accounting period end date. Reports are to be generated from the general ledger account balances and attributes cross walked in accordance with the United States Standard General Ledger (USSGL) Crosswalks to Standard External Reports. Results are reports in accordance with the current OMB Bulletin on Form and Content of Agency Financial Statements.	Source: OFFM-NO-0106, GLG-10; Source Date: 1/1/2006	Perform Cost Analysis Perform Financial Reporting Perform Programming		Financial_Reporting_001
General Instructions	02.01.010		To support the Financial Reporting process, the Core financial system must provide automated functionality to generate Financial reports which result from an accounting and budgeting system that is an integral part of its total financial management system and one that contains sufficient discipline, internal controls and reliable data. In addition, interfaces with both logistic and acquisition systems should be provided.	Source: DoDFMR Vol6A, Ch2, Sub0202; Source Date: 8/1/2011	Create Draft Period End or On Demand Financial Statement		Financial_Reporting_General_Instructions_009

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.011		To support the Financial Reporting process, the Core financial system must provide automated functionality to generate financial reports. The underlying financial system shall report on the total operations of the reporting entity and shall comply with the policies, procedures and related requirements as outlined in the Department of Defense Financial Management Regulation (DoDFMR), Volume 6A, Chapter 02, Paragraph 020201.	Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011			Financial_Reporting_General_Instructions_010
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	Perform Financial Reporting		Financial_Reporting_007

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.019		The system shall 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.4.10; Source Date: 6/1/2009	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_030

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

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

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

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			presented to be materially misstated.				
General Instructions	02.01.026		The system shall recognize cash, including imprest funds as an asset. Cash consists of: (a) coins, paper currency and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit, (b) amounts on demand deposit with banks or other financial institutions and (c) foreign currencies, which, for accounting purposes, shall be translated into U.S. dollars at the exchange rate on the financial statement date.	Source: SFFAS1,27; Source Date: 3/1/1993	Manage Execution with Treasury	Acquire-to-Retire Deployment-to-Redeployment/Retrograde	Financial_Reporting_044
General Instructions	02.01.027		The system shall recognize that cash may be restricted. Restrictions are usually imposed on cash deposits by law, regulation, or agreement. Non-entity cash is always restricted cash. Entity cash may be restricted for specific purposes. Such cash may be in escrow or other special accounts. Financial reports shall disclose the reasons and nature of restrictions.	Source: SFFAS1,30; Source Date: 3/1/1993	Perform Financial ReportingPost to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Financial_Reporting_045

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.038		The system shall 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	Manage InvestmentsPerform Financial ReportingPost to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Financial_Reporting_046
General Instructions	02.01.039	D - Invalid Requirement	For investments in market-based and marketable Treasury securities, the market value of the investments shall be disclosed. For purposes of determining a market value, investments shall be grouped by type of security, such as marketable or market-based Treasury securities. The market value of investments in a group is calculated by the market price of securities of that group at the financial reporting date multiplied by the number of notes or bonds held at the financial reporting date.	Source: SFFAS1,72; Source Date: 3/1/1993	Manage InvestmentsPerform Financial Reporting		Financial_Reporting_047

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.193		To support the Financial Reporting process, the Core financial system must provide automated functionality to customize agency financial statement formats by adding or deleting line items, changing the name of line items, inserting additional subtotals, or modifying account crosswalks through table updates or report writing capability.	Source: OFFM-NO-0106, GLG-11; Source Date: 1/1/2006	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_034
General Instructions	02.01.196	D - Duplicate Requirement Deleted	To add value to the ad hoc query functionality, the Core financial system should deliver the capability to optimize queries.	Source: OFFM-NO-0106, TLJ-12; Source Date: 1/1/2006	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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 shall be comprised of the principal statements, notes to the principal statements and, if applicable, supporting consolidating and/or combining statements. The nine major sections and the sequence of their presentation are as follows: A. Agency Head Message; B. Management's Discussion and Analysis (MD&A); C. Principal Statements; D. Notes to the Principal Statements; E. Supporting Consolidating/Combining Statements; F. Required Supplementary Stewardship Information; G. Required Supplementary Information; H. Other Accompanying Information; I. Audit Opinion.	Source: DoDFMRVol6B,Ch1, Sub0106; Source Date: 6/1/2012	Perform Financial Reporting		Financial_Reporting_039

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	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			Financial_Reporting_ General_Instructions_0 01
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		Budget-to-Report Deployment-to- Redeployment/Retrograd e Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan- to-Stock -- Inventory Management	Financial_Reporting_ General_Instructions_0 02
General Instructions	02.01.208		The system shall uniquely identify transactions that occur during a reporting period with the reporting period and processed in order to meet the reporting schedule due dates.	Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011		Budget-to-Report Deployment-to- Redeployment/Retrograd e Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan- to-Stock -- Inventory Management	Financial_Reporting_ General_Instructions_0 03

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.209		The system shall have the capability for Department of Defense components who report entity financial statements for Treasury Index 97 funds, reported as General Funds, to follow the flow of funds from the apportionment of an appropriation, to allocation, suballocation, and allotment. For financial statement reporting, accounting activities shall consolidate allotment and suballotment information consistent with the flow (distribution) of funds. The consolidating/combining statements shall include a column for each of its General Funds and Working Capital Fund (WCF) subentities.	Source: OMBCIRA-127,6; Source Date: 10/1/2008	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_050
General Instructions	02.01.210		The system shall 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		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_General_Instructions_004
General Instructions	02.01.211		The system should 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		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_General_Instructions_005

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.212		The system must provide automated financial reporting system consistency and agreement capabilities so that supporting schedules presented in the notes have total figures which agree with the amounts presented in the body of the financial statements. Also, the chosen rounding level must be consistently maintained throughout the financial statements and notes. Rounded totals must agree between the financial statements as applicable (e.g., Total Consolidated Net Position line on the Statement of Changes in Net Position should equal the Total Consolidated Net Position line on the Balance Sheet). Individual line items must sum to the totals (this may require adjusting the individual detail line items for differences created by the rounding process rather than adjusting column totals). In addition, the prior year column must be consistent with the amounts published on the financial statements and notes in the prior year.	Source: DoDFMRVol6B,Ch10, Sub1001; Source Date: 4/1/2013		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_General_Instructions_06
General Instructions	02.01.215	D - Invalid Requirement	A summary of the Financial Management System Plan should be included in the agency's annual financial report as instructed in OMB Circular No A-136, "Financial Reporting Requirements." For agencies not covered under the Chief Financial Officers (CFO) Act, they need to prepare the plans but are not required to report them in their annual financial reports.	Source: OMB Circular A-127,Sec 9.A.2.J; Source Date: 7/1/1993	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_General_Instructions_07

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Instructions	02.01.224		The system must use financial data that can be traced directly to the United States Standard General Ledger (USSGL) accounts to produce reports providing financial information, whether used internally or externally.	Source: OMBCIRA-127,8; Source Date: 10/1/2008			Financial_Reporting_General_Instructions_008
Roles and Responsibilities	02.02.001		To support the Financial Reporting process, the Core financial system must provide automated functionality to prepare a journal voucher.	Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011			Financial_Reporting_Roles_and_Responsibilities_001
Roles and Responsibilities	02.02.002		The system shall 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			Financial_Reporting_Roles_and_Responsibilities_005
Roles and Responsibilities	02.02.003		The system shall 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			Financial_Reporting_Roles_and_Responsibilities_006
Roles and Responsibilities	02.02.004		The system shall have the capability for an authorized user to certify the Statement of Accountability, Standard Form 1219/1220.	Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011 Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011			Financial_Reporting_Roles_and_Responsibilities_008
Roles and Responsibilities	02.02.005		The system shall provide the automated functionality to capture expenditure data from reporting entities and electronically submit a monthly consolidated report to Foreign Military Sales (FMS).	Source: DoDFMRVol6A,Ch3, Sub0302; Source Date: 5/1/2011			Financial_Reporting_Roles_and_Responsibilities_010

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Roles and Responsibilities	02.02.006		The system shall 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: DoDFMRVo115,Ch3,Sub0304; Source Date: 2/1/2012			Financial_Reporting_Roles_and_Responsibilities_011
Roles and Responsibilities	02.02.007		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to make fiscal year driven tables available in subsequent fiscal years.	Source: OFFM-NO-0106,GLF-10; Source Date: 1/1/2006			Financial_Reporting_Roles_and_Responsibilities_012
Roles and Responsibilities	02.02.008		To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the General Ledger (GL)/Agency Confirmation Report(ACR) Discrepancy Report. Parameter is accounting period. Result is a report including schedule number, dollar amount, and confirmed date or transaction date of: <ul style="list-style-type: none"> • Items on the ACR listing and not in the agency's general ledger • Items on the ACR listing for a different amount than in the agency's general ledger • Items in the agency's general ledger and not on the ACR listing. 	Source: OFFM-NO-0106,FBC-03; Source Date: 1/1/2006			Financial_Reporting_Cash_Accountability_Reporting_022

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Roles and Responsibilities	02.02.009		The system shall 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			Financial_Reporting_Roles_and_Responsibilities_013
Roles and Responsibilities	02.02.010		The system shall provide the capability to validate that amounts included in the cash report have been verified to have the proper sign (positive or negative).	Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011			Financial_Reporting_Roles_and_Responsibilities_014
Roles and Responsibilities	02.02.011		The system shall provide the capability to validate all mathematical calculations on each cash report.	Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011			Financial_Reporting_Roles_and_Responsibilities_015
Roles and Responsibilities	02.02.012		The system shall 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			Financial_Reporting_Roles_and_Responsibilities_016
Roles and Responsibilities	02.02.013		The system shall provide the capability to validate that the amounts reported for the same data elements are consistent with all similar cash reports for the same reporting period.	Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011			Financial_Reporting_Roles_and_Responsibilities_017
Roles and Responsibilities	02.02.014		The system shall provide the capability to identify abnormal account balances in cash reports using predetermined thresholds.	Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011			Financial_Reporting_Roles_and_Responsibilities_018

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Roles and Responsibilities	02.02.015		The system shall provide the capability to identify unusual trends for amounts reported in current year and/or period cash reports from amounts reported in prior year and/or period cash reports using predetermined thresholds.	Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011			Financial_Reporting_Roles_and_Responsibilities_019
Roles and Responsibilities	02.02.016		The system shall 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			Financial_Reporting_Roles_and_Responsibilities_020
Roles and Responsibilities	02.02.017		The system shall provide the capability to allow an authorized user to refer a proposed adjustment that needs to be made to the official accounting records to the affected DoD Component for final approval.	Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011			Financial_Reporting_Roles_and_Responsibilities_021
Roles and Responsibilities	02.02.018		The system shall provide the capability to allow an authorized user to process all approved adjustments to correct errors made in the preparation of a cash report.	Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011			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			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: DLM4000.25-7,Ch5; Source Date: 5/1/2007			Financial_Reporting_Roles_and_Responsibilities_032

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Roles and Responsibilities	02.02.021		The system shall 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: DLM4000.25-7,Ch5; Source Date: 5/1/2007			Financial_Reporting_Roles_and_Responsibilities_033
Roles and Responsibilities	02.02.022		The system shall provide the capability to prepare monthly the Statement of Interfund Transactions, containing totals for each appropriation/limit charged and reimbursed,the reporting period and the reporting office.	Source: DLM4000.25-7,Ch5; Source Date: 5/1/2007			Financial_Reporting_Roles_and_Responsibilities_034
Roles and Responsibilities	02.02.023		The system shall provide the capability to allow an authorized user to submit the Statement of Interfund Transactions to each DoD Component and other agency for which it collects or disburses showing the transactions for that Component.	Source: DLM4000.25-7,Ch5; Source Date: 5/1/2007			Financial_Reporting_Roles_and_Responsibilities_035
Roles and Responsibilities	02.02.024		The system shall provide the capability to allow an authorized user to submit the Statement of Transactions to the Office of the Under Secretary of Defense (OUSD).	Source: DoDFMRVol6A,Ch3, Sub0302; Source Date: 5/1/2011			Financial_Reporting_Roles_and_Responsibilities_024
Roles and Responsibilities	02.02.025		The system shall 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			Financial_Reporting_Roles_and_Responsibilities_025

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Roles and Responsibilities	02.02.026		The system shall 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			Financial_Reporting_Roles_and_Responsibilities_026
Roles and Responsibilities	02.02.027		The system shall 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			Financial_Reporting_Roles_and_Responsibilities_027
Roles and Responsibilities	02.02.028		The system shall provide the capability to capture data regarding the original adjustment with an explanation that the journal voucher is a reversing entry.	Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011			Financial_Reporting_Roles_and_Responsibilities_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			Financial_Reporting_Roles_and_Responsibilities_029

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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			Financial_Reporting_Roles_and_Responsibilities_030
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: JFMIPSR-03-01,IER-14; Source Date: 1/1/2003			Financial_Reporting_Roles_and_Responsibilities_031

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Roles and Responsibilities	02.02.032	D - Other	To support the Financial Reporting process, the Core financial system must provide automated functionality to generate a transaction register report. Parameters are: accounting period, transaction date range, or system date range. Result is a report displaying the following data elements for each transaction posted during the accounting period or date range specified: • Fiscal year • TAS • Internal fund code • Document number • Transaction number • Transaction date • System date • System time • Entry user ID • Debit account number(s) • Debit amount(s) • Credit account number(s) • Credit amount(s) • Object class • United States Standard General Ledger (USSGL) attribute values. Provide an option to group transactions at the TAS, internal fund, or organization level. Transactions which occur from a single posting event must be grouped together. The report must include headings for each data element displayed. The report must include all transactions in all funds that occurred within the accounting period specified.	Source: ; Source Date:	Perform Financial Reporting		Financial_Reporting_022

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Roles and Responsibilities	02.02.033		To support the Financial Reporting process, the Core financial system must provide automated functionality to generate all standard reports as of any accounting period. Amounts reported must reflect the cumulative amount of all transactions posted to the general ledger up through the accounting period specified for running the report. If reporting for the current period, amounts must be cumulative up through the current date.	Source: OFFM-NO-0106, GLG-01; Source Date: 1/1/2006	Perform Financial Reporting		Financial_Reporting_031
Roles and Responsibilities	02.02.034		To support the Financial Reporting process, the Core financial system must provide automated functionality to generate reclassified consolidated agency financial statements for input to GFRS in accordance with current TFM Agency Reporting Requirements for the Financial Report of the United States Government and the USSGL Crosswalks to the Closing Package.	Source: OFFM-NO-0106, GLG-12; Source Date: 1/1/2006	Perform Financial Reporting		Financial_Reporting_035
Roles and Responsibilities	02.02.035		To support the Financial Reporting process, the Core financial system must provide automated functionality to generate consolidated financial statements on-line. Drill-down from the consolidated amounts to the GL accounts and balances that make up the amounts, from the General Ledger (GL) account balances to the individual balances by TAS, and to detailed GL transactions.	Source: OFFM-NO-0106, GLG-13; Source Date: 1/1/2006	Perform Financial Reporting		Financial_Reporting_036

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Roles and Responsibilities	02.02.036		To support the Financial Reporting process, the Core financial system must provide automated functionality to generate annual audited financial statements for the period ending on September 30 of each fiscal year; and the quarterly unaudited financial statements for periods ending December 31, March 31, and June 30 of each fiscal year.	Source: DoDFMRVol6B,Ch1, Sub0103; Source Date: 6/1/2012	Perform Financial Reporting		Financial_Reporting_038
Roles and Responsibilities	02.02.037		To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to compare individual amounts on the Deposit Ticket/Deposit Voucher (DT/DV) support listing with accounts recorded in the agency's general ledger by document number and accounting period.	Source: OFFM-NO-0106,FBC-08; Source Date: 1/1/2006	Manage CollectionsPost to General Ledger		Financial_Reporting_Roles_and_Responsibilities_002
Roles and Responsibilities	02.02.038		To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to import DT/DV support listing-Import the Monthly DT/DV support listing from the Government Online Accounting Link System (GOALS) II/ Information Access System (IAS) to facilitate reconciliation of agency recorded deposits and debit vouchers with Treasury.	Source: OFFM-NO-0106,FBC-07; Source Date: 1/1/2006			Financial_Reporting_Roles_and_Responsibilities_003

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Roles and Responsibilities	02.02.039		To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the GL Deposit Ticket/Debit Voucher Discrepancy Report. Parameter is the accounting period. Result is a report including document number (Deposit Ticket (DT) or Debit Voucher (DV) number), dollar amount, and document date of: Items on the DT/DV support listing and not in the agency general ledger Items on the DT/DV support listing for a different amount than in the agency general ledger Items in the agency general ledger and not on the DT/DV support listing.	Source: OFFM-NO-0106,FBC-09; Source Date: 1/1/2006			Financial_Reporting_Roles_and_Responsibilities_004
Roles and Responsibilities	02.02.040	A - Moved from Another Functional Area	The accrual of annual leave must be recognized as a liability and expense monthly in the individual NAFIs accounting records to maintain the internal control standard of recording and documentation of transactions.	Source: DoDFMRVol13,Ch8,Sub0812; Source Date: 8/1/2011Source: DoDFMRVol13,Ch8,Sub0808; Source Date: 8/1/2011			NonAppropriated_Funds_017
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). Parameters include TAFS and accounting period end date. When no TAFS is specified, generate a report for each reportable TAFS. Results are reports in accordance with OMB Circular A-11 instructions and the USSGL crosswalk to the SF-133 report.	Source: OFFM-NO-0106,GLG-09; Source Date: 1/1/2006			Financial_Reporting_Budgetary_and_Fund_Status_Reporting_001

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Budgetary and Fund Status Reporting	02.03.002		The system shall have the capability to produce the Report on Budget Execution and Budgetary Resources (SF 133) for the following current accounts: 1. Military functions accounts a. General Fund b. Management Fund c. Public Enterprise Revolving Fund d. Intragovernmental Revolving Fund (includes Working Capital Funds) e. Special Fund f. Trust Non-Revolving/Trust Revolving Funds. 2. Civil functions accounts (except those of the Corps of Engineers) 3. Security Assistance Program Accounts 4. Credit Financing Accounts.	Source: DoDFMRVol6A,Ch4, Sub0403; Source Date: 5/1/2011			Financial_Reporting_Budgetary_and_Fund_Status_Reporting_002
Budgetary and Fund Status Reporting	02.03.003		The system shall 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 Source: DoDFMRVol12,Ch6,Sub0603; Source Date: 9/1/1996			Financial_Reporting_Budgetary_and_Fund_Status_Reporting_003
Budgetary and Fund Status Reporting	02.03.004		To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to derive and record the amount of upward or downward spending adjustments upon liquidating, canceling, or modifying the dollar amount of prior year obligations or expenditures. Record the spending adjustment at the time of posting the transaction which generated it.	Source: OFFM-NO-0106,GLD-01; Source Date: 1/1/2006			Financial_Reporting_Budgetary_and_Fund_Status_Reporting_010

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_Budgetary_and_Fund_Status_Reporting_005
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: 12/1/2004 Source: OMBCIRA-136,SecII.4.5; Source Date: 6/1/2009		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_Budgetary_and_Fund_Status_Reporting_006
Budgetary and Fund Status Reporting	02.03.007		The system shall have capabilities for preparing and reporting disaggregated Statement of Budgetary Resources (SBR) as Required Supplementary Information (RSI). The Department of Defense (DoD) has elected to aggregate smaller budget accounts within an account grouping titled 'Other Accounts. The major account groupings and the aggregate of smaller budget accounts shall, in total, agree with the amounts reported on the face of the reporting entity's SBR.	Source: DoDFMRVol6B,Ch12, Sub1202; Source Date: 2/1/2012	Perform Financial Reporting Post to General Ledger	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_068

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Budgetary and Fund Status Reporting	02.03.008		The system shall have capabilities for Required Supplementary Information (RSI) Reporting on Military Equipment Deferred Maintenance. The Military Departments shall use the format in Table 12-2 of the Department of Defense Financial Management Regulation to report material amounts of deferred maintenance on military equipment.	Source: DoDFMRVol6B,Ch12, Sub1203; Source Date: 2/1/2012		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Financial_Reporting_Budgetary_and_Fund_Status_Reporting_011
Budgetary and Fund Status Reporting	02.03.009		The system shall have capabilities for Required Supplementary Information (RSI) reporting to allow Department of Defense (DoD) Components to report the quantities, additions, and deletions of Heritage Assets under their control in a Stewardship Report titled, 'Heritage Assets.	Source: DoDFMRVol6B,Ch12, Sub1204; Source Date: 2/1/2012		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Financial_Reporting_Budgetary_and_Fund_Status_Reporting_008
Budgetary and Fund Status Reporting	02.03.010		The system shall have capabilities for Required Supplementary Information (RSI) reporting to allow Department of Defense (DoD) Components to disclose the quantities and condition of Stewardship Land under their control in a Supplemental Stewardship Report, titled 'Stewardship Land.	Source: DoDFMRVol6B,Ch12, Sub1204; Source Date: 2/1/2012		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Financial_Reporting_Budgetary_and_Fund_Status_Reporting_009
Cash Accountability Reporting	02.04.001		The system shall 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			Financial_Reporting_Cash_Accountability_Reporting_001

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cash Accountability Reporting	02.04.002		The system shall 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,Ch19,Sub1905; Source Date: 8/1/2011			Financial_Reporting_Cash_Accountability_Reporting_002
Cash Accountability Reporting	02.04.003		The system shall 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,Ch19,Sub1901; Source Date: 8/1/2011			Financial_Reporting_Cash_Accountability_Reporting_003
Cash Accountability Reporting	02.04.004		The system shall 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			Financial_Reporting_Cash_Accountability_Reporting_005
Cash Accountability Reporting	02.04.005		The system shall provide the capability to provide status reports on all unprocessed in-transit disbursements, undistributed in-transit disbursements or any other in-transit transactions.	Source: DoDFMRVol3,Ch11,Sub1114; Source Date: 11/1/2010			Financial_Reporting_Cash_Accountability_Reporting_006
Cash Accountability Reporting	02.04.006		The system shall 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			Financial_Reporting_Cash_Accountability_Reporting_007
Cash Accountability Reporting	02.04.007		The system shall provide the capability to capture a file of intransit transactions.	Source: DoDFMRVol3,Ch11,Sub1114; Source Date: 11/1/2010			Financial_Reporting_Cash_Accountability_Reporting_008

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cash Accountability Reporting	02.04.008		The system shall provide the capability to prepare the monthly Statement of Interfund Transactions report.	Source: DLM4000.25-7,Ch5; Source Date: 5/1/2007			Financial_Reporting_Cash_Accountability_Reporting_037
Cash Accountability Reporting	02.04.009		The system shall 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: 11/1/2010			Financial_Reporting_Cash_Accountability_Reporting_009
Cash Accountability Reporting	02.04.010		The system shall provide the automated functionality to reject the processing and distribution of in-transit disbursement transactions if the amount is \$2,500 or less.	Source: DoDFMRVol3,Ch11,Sub1114; Source Date: 11/1/2010			Financial_Reporting_Cash_Accountability_Reporting_010
Cash Accountability Reporting	02.04.011		The system shall provide the automated functionality to match disbursements to its corresponding, detail-level obligation and post it as promptly as current systems and business practices reasonably permit.	Source: DoDFMRVol3,Ch11,Sub1103; Source Date: 11/1/2010			Financial_Reporting_Cash_Accountability_Reporting_011
Cash Accountability Reporting	02.04.012		The system shall provide the automated functionality to capture current period adjustments supported by detailed written documentation that will provide an audit trail to the source transaction(s).	Source: DoDFMRVol6A,Ch2,Sub0202; Source Date: 8/1/2011			Financial_Reporting_Cash_Accountability_Reporting_012
Cash Accountability Reporting	02.04.013		The system shall provide the capability to capture cross-disbursement transactions input manually and electronically.	Source: DoDFMRVol3,Ch11,Sub1114; Source Date: 11/1/2010			Financial_Reporting_Cash_Accountability_Reporting_013

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cash Accountability Reporting	02.04.014		The system shall provide the capability to generate a consolidated Statement of Accountability (SF1219) by Disbursing Station Symbol Number (DSSN) to reflect line items reported to Treasury.	Source: OFFM-NO-0106,FBC-12; Source Date: 1/1/2006 Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011			Financial_Reporting_Cash_Accountability_Reporting_014
Cash Accountability Reporting	02.04.015		The system must provide the capability to support the management of multiple Agency Location Codes (ALC), (i.e. disbursing status symbol number) and associate the appropriate ALC with each transaction involving Fund balance with Treasury to facilitate external reporting (e.g., Financial Management Service (FMS)-224) and reconciliation with Treasury. Note: Treasury is developing Government-wide accounting requirements, which will require the Treasury fund symbol in addition to the Agency Location Code.	Source: OFFM-NO-0106,FBA-01; Source Date: 1/1/2006 Source: OFFM-NO-0106,FBA-07; Source Date: 1/1/2006			Financial_Reporting_Cash_Accountability_Reporting_016
Cash Accountability Reporting	02.04.016		The system shall provide the capability to distribute a daily transaction file of 'By Others cross disbursing details to each Paying Center.	Source: DoDFMRVol3,Ch11,Sub1114; Source Date: 11/1/2010			Financial_Reporting_Cash_Accountability_Reporting_018
Cash Accountability Reporting	02.04.017		The system shall 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 Financial Management Service (FMS) Form 224, Statement of Transactions.	Source: JFMIPSR-03-01,IER-2; Source Date: 1/1/2003			Financial_Reporting_Cash_Accountability_Reporting_019

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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: OFFM-NO-0106,FBA-09; Source Date: 1/1/2006			Financial_Reporting_Cash_Accountability_Reporting_020
Cash Accountability Reporting	02.04.019		To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to import the Agency Confirmation Report (ACR) support listing from the Government On-Line Accounting Link (GOALS II)/Information Access System (IAS) Regional Finance Center (RFC) Agency Link to facilitate reconciliation of agency recorded disbursements and cancellations with Treasury.	Source: OFFM-NO-0106,FBC-01; Source Date: 1/1/2006			Financial_Reporting_Cash_Accountability_Reporting_021
Cash Accountability Reporting	02.04.020		The system shall 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,Ch19,Sub1905; Source Date: 8/1/2011			Financial_Reporting_Cash_Accountability_Reporting_023
Cash Accountability Reporting	02.04.021		The system shall have the capability to attach supporting documentation for the adjustment entries as part of the supplemental Statement of Accountability (SF 1219).	Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011			Financial_Reporting_Cash_Accountability_Reporting_024

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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 Station Symbol Number(DSSN).	Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011			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: 3/1/2012			Financial_Reporting_Cash_Accountability_Reporting_026
Cash Accountability Reporting	02.04.024		The system shall 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: 3/1/2012			Financial_Reporting_Cash_Accountability_Reporting_027
Cash Accountability Reporting	02.04.025		The system shall 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: DoDFMRVol6A,Ch2,Sub0202; Source Date: 8/1/2011			Financial_Reporting_Cash_Accountability_Reporting_028
Cash Accountability Reporting	02.04.026		The system shall 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: DLM4000.25-7,Ch5; Source Date: 5/1/2007			Financial_Reporting_Cash_Accountability_Reporting_036

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Cash Accountability Reporting	02.04.027		The system shall 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: DLM4000.25-7,Ch5; Source Date: 5/1/2007			Financial_Reporting_Cash_Accountability_Reporting_038
Cash Accountability Reporting	02.04.028		The system shall 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,Su b0207; Source Date: 12/1/2009			Financial_Reporting_Cash_Accountability_Reporting_029
Cash Accountability Reporting	02.04.029		The system shall 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: DoDFMRVol5,Ch19,S ub1905; Source Date: 8/1/2011			Financial_Reporting_Cash_Accountability_Reporting_030
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,Ch19,S ub1905; Source Date: 8/1/2011			Financial_Reporting_Cash_Accountability_Reporting_031

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cash Accountability Reporting	02.04.031		To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to capture "Treasury Document # on all transactions that impact the Fund Balance with Treasury (FBWT).	Source: OFFM-NO-0106,FBA-11; Source Date: 1/1/2006			Financial_Reporting_Cash_Accountability_Reporting_032
Cash Accountability Reporting	02.04.032		The system shall provide the capability to use the calendar month as the reporting period so that the reporting period begins on the first day of each calendar month and ends on the last day, unless exception conditions are met on the Statement of Accountability (SF 1219).	Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011			Financial_Reporting_Cash_Accountability_Reporting_033
Cash Accountability Reporting	02.04.033		The system shall provide the capability to prohibit the use of the calendar month as the reporting period if the Disbursing Officer is relieved from disbursing duties prior to the last day of the month. In which case, the reporting period shall begin on the first day of each calendar month and end on the final day for which the Disbursing Officer has disbursing duties on the Statement of Accountability (SF 1219).	Source: DoDFMRVol5,Ch19,Sub1905; Source Date: 8/1/2011			Financial_Reporting_Cash_Accountability_Reporting_034

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cash Accountability Reporting	02.04.034		The system shall provide the capability to prohibit the use of the calendar month as the reporting period if the Disbursing Officer commences disbursing duties on a day other than the first day of the month. In which case, the reporting period shall begin on the first day for which the Disbursing Officer commenced disbursing duties and end on the final day of the calendar month on the Statement of Accountability (SF 1219).	Source: DoDFMRVo15,Ch19,Sub1905; Source Date: 8/1/2011			Financial_Reporting_Cash_Accountability_Reporting_035
Cash Accountability Reporting	02.04.035		To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to Generate the Financial Management 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: OFFM-NO-0106,FBC-10; Source Date: 1/1/2006	Perform Financial Reporting		Financial_Reporting_002

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cash Accountability Reporting	02.04.036		To support the Reconciliation and Reporting process, the system must provide automated functionality to generate the Financial Management 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: OFFM-NO-0106,FBC-13; Source Date: 1/1/2006	Perform Financial Reporting		Financial_Reporting_010

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cash Accountability Reporting	02.04.037		To support the Reconciliation and Reporting process, the system must provide automated functionality to generate the Financial Management 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), CASHLINK II, Treasury Disbursing Office (TDO) Payments) and not reported through the GWA system, and Reclassification transactions. Generate the report in both hard copy and electronic formats required by the Department of Treasury.	Source: OFFM-NO-0106,FBC-11; Source Date: 1/1/2006	Perform Financial Reporting		Financial_Reporting_023

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Cash Accountability Reporting	02.04.038		To support the Reconciliation and Reporting process, the system must provide automated functionality to generate the Financial Management 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: OFFM-NO-0106,FBC-14; Source Date: 1/1/2006	Perform Financial Reporting		Financial_Reporting_027
Cash Accountability Reporting	02.04.039		To support the Reconciliation and Reporting process, the system must provide automated functionality to generate a Financial Management 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: OFFM-NO-0106,FBC-15; Source Date: 1/1/2006	Perform Financial Reporting		Financial_Reporting_028

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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: OFFM-NO-0106,FBC-16; Source Date: 1/1/2006	Perform Financial Reporting		Financial_Reporting_029
Foreign Currency Reporting	02.05.001		The system shall provide the capability to produce the International Balance of Payments (IBOP) quarterly report in the following four parts: <ul style="list-style-type: none"> • Part I: Disbursements • Part II: Reimbursements • Part III: Receipts • Part IV: Supplemental Data The report shall be provided to the Department of Commerce no later than 45 calendar days following the end of the quarter.	Source: DoDFMRVol6A,Ch13,Sub1301; Source Date: 12/1/2009			Financial_Reporting_Foreign_Currency_Reporting_001
Foreign Currency Reporting	02.05.002		The system shall 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: 2/1/2009			Financial_Reporting_Foreign_Currency_Reporting_002
Foreign Currency Reporting	02.05.003		The system shall 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: 2/1/2009			Financial_Reporting_Foreign_Currency_Reporting_003

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Foreign Currency Reporting	02.05.004		The system shall provide the automated functionality to generate Consolidated Disbursing Officers' Quarterly Foreign Currency Reports.	Source: DoDFMRVol5,Ch16,Sub1602; Source Date: 2/1/2011			Financial_Reporting_Foreign_Currency_Reporting_004
Foreign Currency Reporting	02.05.005		The system shall provide the automated functionality to transmit the Consolidated Foreign Currency Report to Department of the Treasury and Department of Commerce 45 calendar days after the close of each quarter.	Source: DoDFMRVol5,Ch16,Sub1602; Source Date: 2/1/2011			Financial_Reporting_Foreign_Currency_Reporting_007
Foreign Currency Reporting	02.05.006		The system shall 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,Ch16,Sub1601; Source Date: 2/1/2011			Financial_Reporting_Foreign_Currency_Reporting_006
Revenue and Accounts Receivable Reporting	02.06.001		The system shall provide the capability to produce the Monthly Receivables Data file (MRD).	Source: DoDFMRVol4,Ch3,Sub0301; Source Date: 11/1/2009			Financial_Reporting_Revenue_and_Accounts_Receivable_Reporting_001
Revenue and Accounts Receivable Reporting	02.06.002		The system shall 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			Financial_Reporting_Revenue_and_Accounts_Receivable_Reporting_002
Revenue and Accounts Receivable Reporting	02.06.003		The system shall 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: 8/1/2002			Financial_Reporting_Revenue_and_Accounts_Receivable_Reporting_003

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Revenue and Accounts Receivable Reporting	02.06.004	A - Moved from Another Functional Area	The system shall 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	Manage DisbursementsPerform Financial Reporting		NonAppropriated_Funds_002
Intragovernmental Reporting	02.07.001		The system shall link the buyer and seller through a common agreement number (order number) for elimination, no later than seller acceptance of the order, when all buyer and seller attributes are known.	Source: TFMVol1,Pt2,Ch4700, Sec4706; Source Date: 5/1/2013			Financial_Reporting_Intragovernmental_Reporting_001
Intragovernmental Reporting	02.07.002		The system shall provide the capability for generating trading partner data for matching of buyer and seller data across reporting entities within the Department of Defense and other government entities it conducts trade with.	Source: DoDFMRVol6B,Ch13, Sub1305; Source Date: 3/1/2012			Financial_Reporting_Intragovernmental_Reporting_002
Intragovernmental Reporting	02.07.003		The system shall provide the capability for making an adjustment to trading partner data so that buyer and seller data will agree between reporting entity within the Department of Defense and other government entities it conducts trade with.	Source: DoDFMRVol6B,Ch13, Sub1305; Source Date: 3/1/2012			Financial_Reporting_Intragovernmental_Reporting_003
Intragovernmental Reporting	02.07.004		The system shall have the capability to accumulate balances by Treasury Index for Level 1 Trading Partners.	Source: DoDFMRVol6B,Ch13, Sub1305; Source Date: 3/1/2012			Financial_Reporting_Intragovernmental_Reporting_004

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Intragovernmental Reporting	02.07.005		The system shall provide the capability to reconcile buyer and seller financial bookings as they occur but no later than monthly or as required by the order.	Source: TFMVol1,Pt2,Ch4700, Sec4706; Source Date: 5/1/2013			Financial_Reporting_Intragovernmental_Reporting_005
Intragovernmental Reporting	02.07.006		The system shall provide the capability to categorize Intragovernmental transaction data into four groups: sales of goods and services to federal reporting entities, intragovernmental fiduciary transactions, transfer-in(out), and prior period adjustments.	Source: DoDFMRVol6B,Ch13, Sub1303; Source Date: 3/1/2012			Financial_Reporting_Intragovernmental_Reporting_006
Intragovernmental Reporting	02.07.007		The system shall provide the user the capability to report Level 3 Undistributed Collections for intragovernmental transactions.	Source: DoDFMRVol6B,Ch13, Sub1305; Source Date: 3/1/2012			Financial_Reporting_Intragovernmental_Reporting_007
Intragovernmental Reporting	02.07.008		The system shall have a systemic edit to prevent a user from using Level 1 Federal amounts to aid in the elimination of Level 2 or 3 Federal amounts.	Source: DoDFMRVol6B,Ch13, Sub1305; Source Date: 3/1/2012			Financial_Reporting_Intragovernmental_Reporting_008
Intragovernmental Reporting	02.07.009		The system shall provide the capability to enable the user to systemically crosswalk the Standard Financial Information Structure (SFIS) elements to the Trading Partner Code.	Source: JFMIPSR-03-01,pg53; Source Date: 1/1/2003			Financial_Reporting_Intragovernmental_Reporting_009
Intragovernmental Reporting	02.07.010		The system shall provide automated functionality to associate transactions by Business Partner Network (BPN) number.	Source: OFFM-NO-0106,PMD-46; Source Date: 1/1/2006 Source: TFMVol1,Pt2,Ch4700, Sec4706; Source Date: 5/1/2013			Financial_Reporting_Intragovernmental_Reporting_010

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Intragovernmental Reporting	02.07.011		The system shall allow a buyer to record intragovernmental advance payments as an asset for elimination reporting purposes.	Source: TFMVol1,Pt2,Ch4700, Sec4706; Source Date: 5/1/2013			Financial_Reporting_Intragovernmental_Reporting_012
Intragovernmental Reporting	02.07.012		The system shall allow a seller to record the receipt of an intragovernmental advance payment as a liability for elimination reporting purposes.	Source: TFMVol1,Pt2,Ch4700, Sec4706; Source Date: 5/1/2013			Financial_Reporting_Intragovernmental_Reporting_013
Intragovernmental Reporting	02.07.013		The system will have the capability to maintain summary level data by Entity Code.	Source: DoDFMRVol6B,Ch13, Sub1305; Source Date: 3/1/2012			Financial_Reporting_Intragovernmental_Reporting_014
Trial Balance Reporting	02.08.001		The system shall 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			Financial_Reporting_Trial_Balance_Reporting_001
Trial Balance Reporting	02.08.002		The system shall provide the capability to produce the Federal Agencies Centralized Trial Balance System (FACTS I & FACTS III) bulk transfer data file.	Source: TFMVol1,Pt2,Ch4200, Sec4210; Source Date: 7/1/2011 Source: DoDFMRVol6A,Ch6, Sub0601; Source Date: 4/1/2011			Financial_Reporting_Trial_Balance_Reporting_002

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Trial Balance Reporting	02.08.004		To support the Internal and External Reporting function, the system must be able to support reporting of Federal Agencies Centralized Trial Balance System (FACTS I and FACTS II) data as required by the core financial management system.	Source: JFMIPSR-03-01,IER-11; Source Date: 1/1/2003			Financial_Reporting_Trial_Balance_Reportin g_005
Trial Balance Reporting	02.08.005		To support the Internal and External Reporting function, the system must be able to support production of daily on-line Available Funds report(s) for each Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS) that is subject to Federal Agencies' Centralized Trial-Balance System (FACTS) II reporting requirements.	Source: JFMIPSR-03-01,IER-9; Source Date: 1/1/2003			Financial_Reporting_Trial_Balance_Reportin g_006
Trial Balance Reporting	02.08.006		To support the Internal and External Reporting function, the system must be able to provide on-line subsidiary revenue activity summary at the internal fund, organization, and Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS) levels. The subsidiary summary must provide the following minimum data elements for each applicable general ledger account: • The balance at the beginning of the accounting period, • The total amount of debits by transaction type for the accounting period, • The total amount of credits by transaction type for the accounting period, and • The cumulative ending balance for the accounting period.	Source: JFMIPSR-03-01,IER-10; Source Date: 1/1/2003			Financial_Reporting_Trial_Balance_Reportin g_007

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Trial Balance Reporting	02.08.007		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: JFMIPSR-03-01,IER-12; Source Date: 1/1/2003Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011			Financial_Reporting_Trial_Balance_Reportin g_008

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Trial Balance Reporting	02.08.008		The system must have the capability for all agencies to provide the Financial Management Service (FMS) 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 Federal Agencies' Centralized Trial-Balance System (FACTS I). All non-verifying agencies must submit FACTS I Adjusted Trial Balance (ATB) data and must complete GFRS Notes and Other FR Data.	Source: TFMVol1,Pt2,Ch4700, Sec4701; Source Date: 5/1/2013	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_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 Federal Agencies' Centralized Trial-Balance System (FACTS) I and FACTS II Adjusted Trial Balances (ATBs) to the Department of Treasury.	Source: OFFM-NO-0106,GLG-07; Source Date: 1/1/2006	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_009

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Trial Balance Reporting	02.08.010		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 Federal Agencies' Centralized Trial-Balance System (FACTS I and FACTS II) trial balances. • The debit and credit activity reported on the Transaction Register must equal the debit and credit activity reported on all of the trial balances. • The system-generated FACTS I transfer file must agree with the system-generated Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position • The system-generated FACTS II transfer file must agree with the system-generated Statement of Budgetary Resources.	Source: OFFM-NO-0106, GLG-02; Source Date: 1/1/2006		Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_Trial_Balance_Reporting_009

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Financial Statement Notes	02.09.001		The system should 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			Financial_Reporting_Financial_Statement_Notes_002
Financial Statement Notes	02.09.002		The system shall have the capability for an entity to disclose the cost of improving, reconstructing, or renovating heritage assets. Also, in the event that heritage assets are acquired or constructed, the cost should be recognized as a cost of the period incurred. These costs should be disclosed as 'Cost of Heritage Assets in the footnotes.	Source: DoDFMRVol6B,Ch10, Sub1020; Source Date: 4/1/2013			Financial_Reporting_Financial_Statement_Notes_003
Financial Statement Notes	02.09.003		The system shall 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			Financial_Reporting_Financial_Statement_Notes_004

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	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: 7/1/1995 Source: DoDFMRVol6B,Ch5, Sub0502; Source Date: 5/1/2012			Financial_Reporting_Financial_Statement_Notes_006
Financial Statement Notes	02.09.005		The system shall provide the capability to capture the total of cash resources under the control of the reporting entity on Line 1 of Note 7, Cash and Other Monetary Assets. This includes coin, paper currency, purchased foreign currency, negotiable instruments, and amounts on deposit in banks and other financial institutions.	Source: DoDFMRVol6B,Ch10, Sub1009; Source Date: 4/1/2013			Financial_Reporting_Financial_Statement_Notes_008
Financial Statement Notes	02.09.006		The system shall provide the capability to capture the total U.S. dollar equivalent of Nonpurchased Foreign Currencies held in Foreign Currency Fund accounts on Line 2 of Note 7, Cash and Other Monetary Assets.	Source: DoDFMRVol6B,Ch10, Sub1009; Source Date: 4/1/2013			Financial_Reporting_Financial_Statement_Notes_009
Financial Statement Notes	02.09.007		The system shall provide the capability to capture Total Cash, Foreign Currency and Other Monetary Assets and report it on Line 4 of Note 7, Cash and Other Monetary Assets. Line 4 should equal the sum of lines 1,2 and 3 of the Note.	Source: DoDFMRVol6B,Ch10, Sub1009; Source Date: 4/1/2013			Financial_Reporting_Financial_Statement_Notes_010
Financial Statement Notes	02.09.008		The system shall provide the capability to validate that the amount for Line 4 of Note 7, Cash and Other Monetary Assets equals the amount reported on the Balance Sheet.	Source: DoDFMRVol6B,Ch10, Sub1009; Source Date: 4/1/2013			Financial_Reporting_Financial_Statement_Notes_011

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Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Financial Statement Notes	02.09.009		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: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011			Financial_Reporting_Financial_Statement_Notes_012
Financial Statement Notes	02.09.010	D - Invalid Requirement	Deleted - Comparative financial statements are required. Information for the current and preceding years should be presented regardless of the type of audit opinion rendered by the auditor. Footnotes should contain the information necessary for full disclosure of both years.	Source: ; Source Date:	Perform Financial Reporting		Financial_Reporting_006
Financial Statement Notes	02.09.011		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: DoDFMRVol6B,Ch10, Sub1001; Source Date: 4/1/2013	Perform Financial Reporting		Financial_Reporting_008
Financial Statement Notes	02.09.012		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: DoDFMRVol6B,Ch2, Sub0201; Source Date: 5/1/2012	Perform Financial Reporting		Financial_Reporting_014

FINANCIAL REPORTING REQUIREMENTS

DFAS 7900.4-M, Vol. 02

Chapter	Req Id	Change Type	Requirement	Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Financial Statement Notes	02.09.013		The system shall report both entity assets (those assets which the reporting entity has authority to use in its operations) and 'non-entity assets' (those assets that are held by an entity but are not available to the entity). An example of non-entity assets are customs duty receivables that the Customs Service collects for the U.S. government but has no authority to spend. A similar example is federal income tax receivable that the Internal Revenue Service collects for the U.S. government.	Source: SFFAS1,25; Source Date: 3/1/1993	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_043
Financial Statement Notes	02.09.014	D - Invalid Requirement	The financial reporting system shall provide capability for consistency in Formatting of Notes. A consistent format is required for the narrative portion of notes. The narrative will first explain abnormal balances followed by definitions and other relevant disclosures. References to financial regulations or other notes are not required in the note narrative.	Source: ; Source Date:	Perform Financial Reporting Post to General Ledger	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_069
Financial Statement Notes	02.09.015		The system should allow for disclosure of all items that represent more than 10 percent of the value of the the "Other" line item, or if no amount encompasses 10 percent or more of the "Other" line item, that the amount is attributable to multiple items.	Source: DoDFMRVol6B,Ch10, Sub1002; Source Date: 4/1/2013	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_052

ACRONYMS

DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DoDI	Department of Defense Instruction
FASAB	Federal Accounting Standards Advisory Board
FFMIA	Federal Financial Management Improvement Act
FSIO	Financial System Integration Office
FY	Fiscal Year
GFRS	Government wide Financial Report System
GOALS	Government Online Accounting Link System
MD&A	Management Discussion and Analysis
NAFI	Non-Appropriated Fund Instrumentality
ODO	Other Defense Organizations
OFFM	Office of Federal Financial Management
OMB	Office of Management and Budget
OUS(D)(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