

MEMORANDUM FOR DEPUTY DIRECTOR, FINANCIAL MANAGEMENT
CENTER OF EXCELLENCE (FMCOE)
DIRECTOR, COMPONENT SOLUTIONS, FMCOE
DIRECTOR, ENTERPRISE SOLUTIONS, FMCOE
DIRECTOR, SHARED SERVICES, FMCOE

Subject: DFAS 7900.4-M, “The Blue Book” – Financial Management Systems
Requirements Manual Release Schedule

This memorandum outlines the Financial Management Center of Excellence (FMCoE) procedures for subsequent releases of the Defense Finance and Accounting Service (DFAS) - 7900.4-M – **Financial Management Systems Requirements Manual**.

Release Schedule Revision:

The Blue Book will be released in functional areas volume format annually starting in September 2011. FMCOE may publish interim updates of significant legislative and/or regulatory requirements and guidance as needed to ensure financial systems managers have access to current systems requirements information. The interim updates will be published in the next scheduled annual Blue Book release. Updates within each Blue Book volume will be identified by bold, blue font, as well as by release date.

Background:

The “Blue Book”– Financial Management Systems Requirements Manual is a comprehensive compilation of the Federal and Department of Defense (DoD) financial management systems requirements. The Manual is updated under the authority of the DoDFMR (DoD Financial Management Regulation 7000.14-R), Volume 1, Chapter 3 and the guidance of the Federal Financial Management Improvement Act (FFMIA) of 1996.

The Blue Book requirements are applicable to accounting and finance systems operated and maintained by DFAS, as well as financial management systems owned by the military components and DoD agencies.

The Blue Book serves as a guide to, and assists, systems’ managers in financial management systems planning, enhancements, modifications, implementation, and development in accordance with the Federal and DoD mandates for financial management systems requirements. The Blue Book also facilitates DFAS strategic goals of providing financial management value to system managers and customers through, relevant financial systems requirements information. The primary objective of the Blue Book is to provide systems and programs managers a desktop reference of the Federal and DoD requirements for financial management systems.

The latest Blue Book released prior to the business practice described in the procedures below dated May 2011 contained 3,020 financial management systems requirements, within 19 subject matter volumes and 181 subject matter chapters.

The Blue Book is available on the web at: <http://www.dfas.mil/dfasffmia/bluebook.html>
Links to the Blue Book website are also available on the DFAS4DoD and DFAS E-library web sites.

The Blue Book will retain its suggestions and questions mail box address of ffmiarequirements@dfas.mil.

Procedures:

Effective September 2011, DFAS 7900.4-M, “The Blue Book” – Financial Management Systems Requirements Manual will be released annually by core financial management functional area volume as Federal and DoD Laws, Regulations, and Policies updates are received, or as needed. The core financial management functional areas are:

- General Ledger
- Financial Reporting
- Property, Plant, and Equipment
- Inventory, Material, and Supplies
- Revenue and Accounts Receivable
- Managerial Cost Accounting
- Personnel Pay
- Funds Control and Budgetary Accounting
- Accounts Payable (Payment Management)
- Travel
- Direct Loans
- Guaranteed Loans
- Grants
- Audit Trails and System Controls
- Seized Assets
- Personnel Benefits
- Disbursing
- Foreign Military Sales (FMS) Security Assistance
- Non-Appropriated Fund Instrumentalities (NAFI)
- Military Pay “Integrated Personnel Pay System” Requirements*

* **Note:** The Military Pay requirements are included as an appendix.

The Blue Book will continue to be available in an accessible, user-friendly web-based format. It will be available in both PDF and Excel documents format using hyper-links functionality, enabling quick retrieval of information within each volume, chapter, authoritative sources listing, and FFMIA compliance guidance.

The FMCoE’s FFMIA Support Team will provide electronic release notification of each volume update and release to systems managers and Blue Book users. To be added to the electronic release notification distribution list, send a request to ffmiarequirements@dfas.mil.

All prior versions and releases of the Blue Book will be available in an accessible archived folder listed on the Blue Book web site labeled, “Blue Book Archive”. The data within the archived folder will be listed by version, release, volume, title, and release date.

The Blue Book requirements are cross-referenced to their Federal and DoD Authoritative Source(s) and mapped to the Business Enterprise Architecture - Architecture Compliance and Requirements Traceability (ACART) Business Process Model (BPM) processes, End-to-End (E2E) business flows, and Rule Name. The Rule Name is used in locating additional relevant requirements for the Standard Financial Information Structure (SFIS) guidance.

Priorities:

In order to focus limited resources in the most effective manner to meet the FFMIA systems requirements support needs of our customers and systems managers, I am directing the FMCOE's FFMIA Support Team to:

- Implement and follow the above procedures to maintain and improve our FFMIA support.
- Communicate regulatory requirements changes to our customers in real time, assisting financial systems to achieve FFMIA compliance and Audit Readiness. Assist systems managers with the assessment and preparation of the Standards for Attestation Engagements Number 16 (SSAE 16) assertions.
- Ensure that the FFMIA Support Team timely and accurately identifies and publishes new updated requirements, provides general FFMIA policy guidance to all customers, and conducts FFMIA reviews of system change requests and modernization packages.
- Ensure that all Blue Book requirements are incorporated into Business Enterprise Architecture by business processes and rules and the FMCoE's Shared Services Requirements Database.

My point of contact for this action is Mr. J.W. Sanders, FMCoE's FFMIA Support Team Leader. He can be reached at 317-212-1123, or by e-mail at j.w.sanders@dfas.mil.



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